



PJ
1679
T37
1913

CORNELL
UNIVERSITY
LIBRARY



FROM
The University Library
(in exchange)

Cornell University Library
PJ 1679.T37 1913

Theban ostraca



3 1924 026 873 889

oim



University of Toronto Studies

THEBAN OSTRACA

EDITED FROM THE ORIGINALS, NOW MAINLY IN
THE ROYAL ONTARIO MUSEUM OF ARCHAEOLOGY,
TORONTO, AND THE BODLEIAN LIBRARY, OXFORD

- PART I. HIERATIC TEXTS: BY ALAN H. GARDINER
PART II. DEMOTIC TEXTS: BY HERBERT THOMPSON
PART III. GREEK TEXTS: BY J. G. MILNE
PART IV. COPTIC TEXTS: BY HERBERT THOMPSON

UNIVERSITY OF TORONTO LIBRARY

London : Humphrey Milford
Oxford University Press

1913

KS

111

A659537

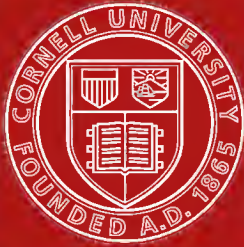
OXFORD: HORACE HART
PRINTER TO THE UNIVERSITY

PREFATORY NOTE

THE ostraca which are published in this volume have been selected from a large collection obtained in 1906 by Mr. J. G. Milne and myself in the neighbourhood of Thebes. As we practically bought up the whole stocks of one or two native excavators, in addition to making more discriminating purchases from other dealers, a good many of the pieces are of little interest. But, after all deductions of fragmentary, illegible, and unimportant examples, there remains a considerable proportion of the collection which offers material of permanent value for students of the history or language of Egypt. After the preliminary sorting of the potsherds, we secured the assistance of Dr. Alan Gardiner and Sir Herbert Thompson for the work of editing the texts in the native language; and the University of Toronto undertook to publish the volume.

The collection has now been divided, and about half the texts included in this volume will be found in the Royal Ontario Museum of Archaeology at Toronto, while most of the remainder will, I understand, be deposited in the Bodleian Library at Oxford.

C. T. CURRELLY.



Cornell University
Library

The original of this book is in
the Cornell University Library.

There are no known copyright restrictions in
the United States on the use of the text.

<http://www.archive.org/details/cu31924026873889>

I


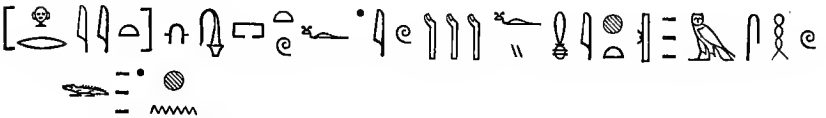
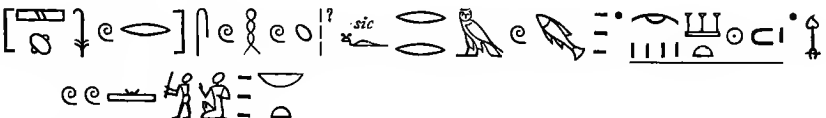
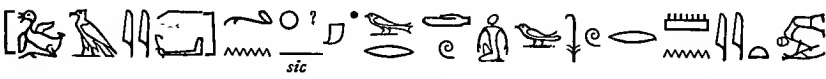

HIERATIC TEXTS

NOS.

- A. 1-10. LITERARY TEXTS.
- B. 1-18. BUSINESS DOCUMENTS.
- C. 1-2. RELIGIOUS TEXTS.
- D. 1. ROMAN PERIOD.

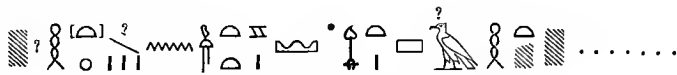
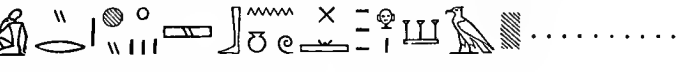
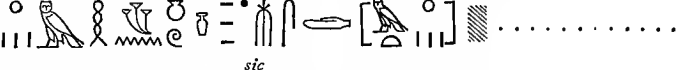
INTRODUCTION

AMONG the ostraca acquired in Egypt by Messrs. Currelly and Milne but few are inscribed in hieratic characters, and these are without great importance. Nevertheless, in their subject-matter they are a fairly representative collection, the epistolary being the only common class of text of which there is no specimen. Among the literary ostraca (A) there are fragments of two Egyptian books which for their popularity in the Rameside period deserve to be considered classics, namely the *Satire on the Professions* and the *Instruction of King Amenemmes I to his son*. Of the business documents (B) most are fragments of journals and accounts; dry as isolated texts of this kind may seem, in bulk they afford us a comprehensive picture of the daily practical concerns of the population that dwelt in the Theban Necropolis. The religious texts (C) consist of a fine magical spell, the most valuable accession to our knowledge contained in the series; and a fragment naming several places where Thoth was worshipped. All these texts are of Ramesside date; there is also a tiny potsherd (D 1) with part of a hymn dating from the Roman period.

2. 
3. 
4. 
5. 
6.  Remainder of stone blank.

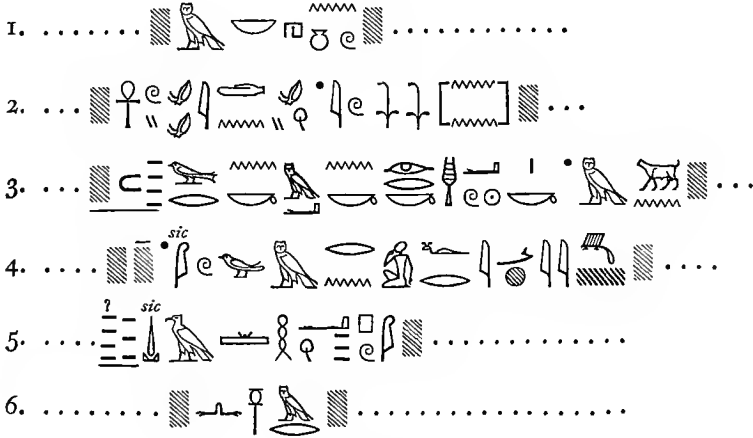
We have here an excerpt from the *Satire on the Professions*, of all Egyptian writings perhaps the most popular in the Ramesside schools. The text, which is fairly good, corresponds to *Sallier II*, 4, 6-9. In line 4 is a date of the kind mentioned in the notes on A 2.

A 4. POTSHERD, 7.5 cm. high and 12.5 cm. broad, inscribed on one side in a literary hand of the New Kingdom. Red verse-points. Incomplete in every direction.

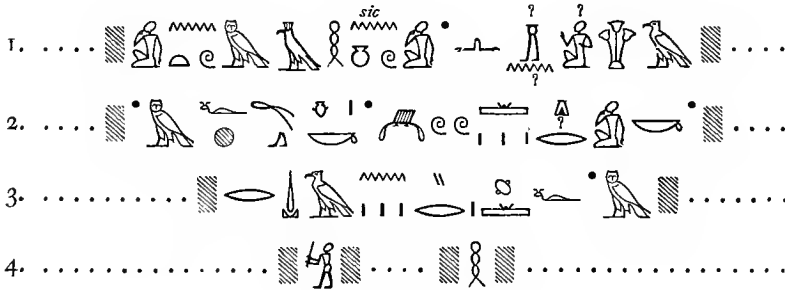
1. 
2. 
3. 
4. 

An enumeration of minerals, obviously taken from a literary exercise of the kind known from the *Papyrus Koller* or *Anastasi IV*. This particular text appears to be unknown, and *ʿi-r-ḥ* in line 2 is a *ἄπαξ λεγόμενον*.

A 5. FRAGMENT (8 cm. high, 10 cm. broad) of a limestone tablet that was flat on each side and rounded at the edges. Complete at top only. Literary hand of the New Kingdom, with red verse-points.

Recto.


x lines lost.

Verso.

x lines lost.

Taken from a lost didactic or gnomic work. In lines 3 and 5 of the *recto* are traces of dates. Note the following expressions and sentences:—*recto* 2, 'the ears are deaf,' read 'id(?)'; 3, 'thou art rich, thou art . . . (*m*^c is probably corrupt), thou passest thy life in . . .'; 4, 'he who is without a name shall find


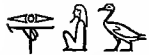
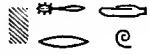

honour,' lit. 'he who is void of his name (shall be) for a revered one'; 5, 'hale (*wd?*) of limbs is he who . . .'; *verso* 2, 'do not relax thy heart (i. e. attention), long be thy silence (?)'; 3, 'according to his deserts.'

A 6. LIMESTONE, with rough surface, much worn; height 9.5 cm., breadth 12.5 cm. Large uncial Ramesside hand. The text, which might be derived from a hymn, is very fragmentary and void of all interest. The word  in line 4 is perhaps worth noting.

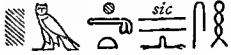


A 7. POTSHERD, 5.5 cm. x 9.5 cm., with the following words in large cursive hieroglyphs:—

..... 

'I [came?], I carried off Cret[ans] . . .'

A 8. IRREGULAR RED POTSHERD, with some words in a big literary hand of the nineteenth dynasty; 9 x 9.5 cm. Line 1 
 . . . 'like Min the son of . . .'; line 2, . . . 
 'child of'; line 3, undecipherable.

A 9. LIMESTONE FRAGMENT (12.5 x 6 cm.), with the ends of seven lines in a Ramesside literary hand; in no line are there more than three words left. Duplicate of *Millingen* 2, 5-2, 9 (the instruction of king Amenemhet I to his son) without any variants of interest.

A 10. SMALL LIMESTONE FLAKE, with a few signs, written vertically, in cursive hieroglyphs of uncertain date. Line 1, . . . 
; line 2, . . .  . . .

B. BUSINESS DOCUMENTS


B 1. SMALL FRAGMENT OF LIMESTONE (6×4 cm.), inscribed in hieratic of the New Kingdom (possibly Dyn. 18) on one side only. Broken on the left side.



‘Amount of dates of the first month of winter, sacks Made into (?), $\frac{2}{3}$ of a sack. Expended, second month of winter [. . . sacks]. Day 17, 4 sacks. Total’

Memoranda for a journal recording receipts and consumption of dates.

B 2. LIMESTONE (9×6 cm.). A few half-illegible words of uncertain meaning.

B 3. FRAGMENT OF SMOOTH POT (Canopus?), with the isolated word  in hieratic.

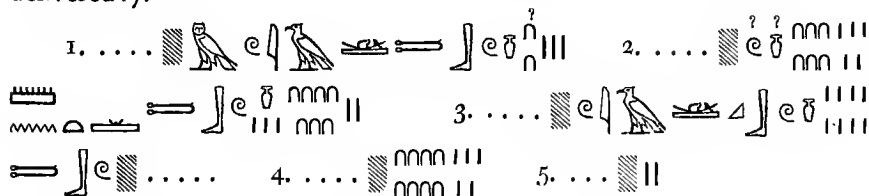
B 4. LIMESTONE FRAGMENT (6.5×13 cm.), with a few Ramesside hieratic signs. Accounts, without interest.

B 5. UPPER PORTION OF CREAM-COLOURED OIL-JAR, inscribed in good hieratic characters with the following words:—





‘Year 26, oil of the garden [of (?)] king] Rameses II’

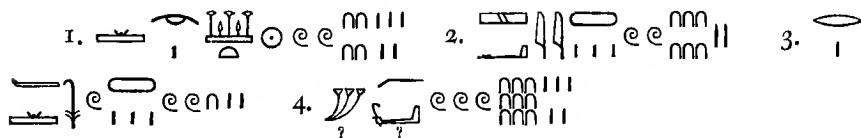
B 6. LIMESTONE (6 × 7 cm.), with fragments of accounts (of beer delivered ?):—



'[Day, by the hand of Amen]emuia, *tb*-jars, 23. . . . 65, remaining, *tb*-jars, 72. . . . [Amenem]uia, *kb*-jars 8, *tb*-jars 85. . . . 2.'

The combination '*kb*-jars, *tb*-jars' is found elsewhere, e.g. the *Papyrus Chabas-Lieblein* at Turin.

B 6 bis. LIMESTONE SLAB (17.5 × 14 cm.), inscribed on both sides in a XXth Dyn. business hand; much rubbed and to a great extent illegible. *Recto*, journal entries from day 27 to day 6 of the next month; in line 1  shows that the figures in the following lines refer to '*Sy*-cakes'; note that 'last day' (of the month) is written  (*sic*). A second shorter column appears to give the month's totals:—



'Total, first month of Inundation, 245. *Sy*-cakes, 262. *R-h-s*-cakes, 212. Vegetables, bundles 395.'

The *verso* consists of similar accounts, almost wholly undecipherable.

B 7. BROKEN POTSDHERD (7 × 5.5 cm.), with parts of several lines in a legible Ramesside business hand.

follows: []
 'Received from the Scribe Pentwer, fish 400 *dbn*.' The first five lines follow the same scheme, but lines 1 (?), 2, 3, and 4 replace the scribe Pentwer by [] ' [the scribe] Amenōne ' ; line 7 is an incomplete total of the fishes delivered. On the *verso* are faint traces of similar accounts ; the words show that the word for 'fish' is to be read *rm* throughout.

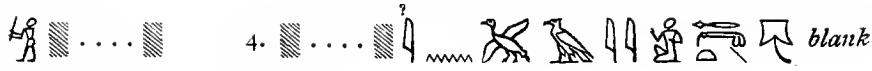
B 9. A THICK SLAB OF LIMESTONE, 15 cm. high by 10 cm. broad, inscribed in uncial Ramesside characters ; broken at the top, and chipped on the right-hand side:—

1. []
 2.
 3. space
 4.
 5.

These lines contained the names of three 'chantresses of Amon', all of them now partly illegible. The *verso* has faint traces of a similar text.

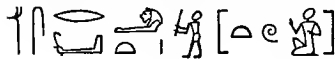
B 10. AN INCOMPLETE FRAGMENT OF LIMESTONE (9 × 9 cm.) inscribed in a business hand of the Ramesside period.

Recto. 1. ... [?]
 2. ... 3. ...
 (perhaps no other line is lost). *Verso.* 1. ... blank 2. space | ... blank 3. ...

 blank
 (Probably this was the end.)

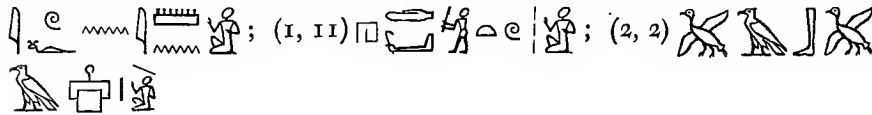
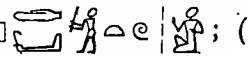

This fragmentary text clearly refers to a bargain or dispute about the loan of an ass; several ostraca of a similar kind are known. The parties concerned are the choachyte Amenkhow and the workman Hay.


B 11. A GREYISH-BROWN POTSHERD, 11.5 × 10 cm., inscribed in a XXth Dyn. hand. The beginnings of nine lines seem to be journal entries of the ordinary type, not worth recording *in extenso*. The name


 occurs twice.

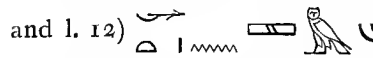
B 12. A WORTHLESS GREY-BROWN POTSHERD with some undecipherable words in a Ramesside hand.

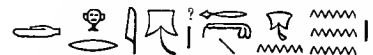
B 13. A FRAGMENT OF LIMESTONE with rough convex surface, 12 × 10 cm. The text consists of two columns of proper names in a small and difficult cursive writing dating from perhaps the XXIst or XXIIInd Dynasty. Among the legible names are the following:—(1, 10)

; (1, 11) ; (2, 2) 

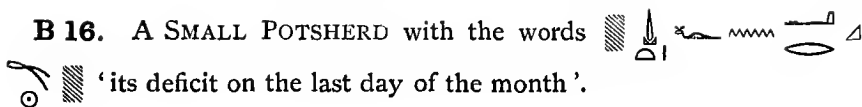
B 14. LIMESTONE, measuring 23 × 15 cm. Badly-damaged accounts of the XIXth or XXth Dynasty. The text does not merit reproduction as a whole, but the following items deserve notice: (l. 5) 


. . . .  ' a basket, value 3 *dbn*' ; (l. 7

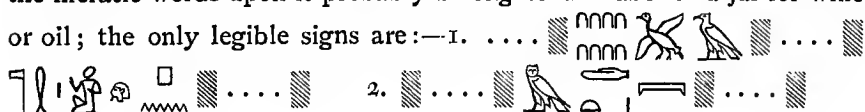
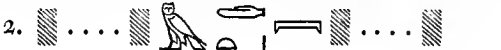
and l. 12)  ' wood for burning' ; (l. 11 and l. 13)

 ' one donkey-skin for water'.

B 15. A WORTHLESS YELLOW POTSHERD with a few words from a business (?) text. N. K.

B 16. A SMALL POTSDHERD with the words  'its deficit on the last day of the month'.




B 17. A SMALL LIMESTONE FLAKE with some rather obscure fragments of temple accounts; the word *smd-t* seems here to have the exceptional spelling 


B 18. A ROUGH-SURFACED RED-BROWN POTSDHERD (9 x 8 cm.); the hieratic words upon it probably belong to the label of a jar for wine or oil; the only legible signs are:—1.  2. 

C. RELIGIOUS TEXTS.

C 1. A VALUABLE LIMESTONE OSTRACON, complete at top and on the right; the other sides are damaged. Inscribed on one side only in an uncial Ramesside hand; the surface available for writing measures 21 x 11 cm.


1.  ^{sic} ^{sic} [length?]
 [length?]
 2. 
 [length?]
 [length?]
 [length?]
 [length?]
 [length?]

¹  might possibly be , and  an *n*.




² These signs look more like , but *wy* must surely be the right reading; at its first occurrence the word is of still more doubtful reading, the surface being very rough.



'Get thee back, thou enemy, thou dead man or woman (and so forth) who dost cause pain to N the son of M . . . his flesh. Thou dost not fall upon him, thou dost not establish thyself in him. Thy head has no power over his head. Thy arms have no power over

¹ So more probably than .

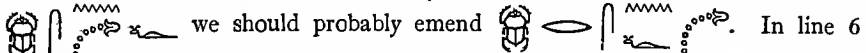
² *Mnd* a little doubtful.

³  (apparently so) added above line; this can only mean that  should be read in place of .

[his] arms, [thy legs?] have no power [over his legs?]. No limbs of thine have power over any limbs of his. Thou fallest not upon him, so that suffering befall him. Thou hast no power over his toes, so that there be. . . . Thou weighest not (upon) his flesh, so that there be aught wherewith his limbs are burdened. Thou pressest not upon his breast, so that there be blood (?). Thou enterest not into [his . . . , so that there be . . .] in it. Thou dost not take up thy position on his back, so that there is injury to his spine. Thou dost not cleave to his buttocks, so that there is *sksky*[?]. [Thou dost not . . .] his legs, so that there is retreat. Thou dost not enter into his phallus, so that it grows limp. Thou dost not cast seed into [his] anus (?) . . . Thou hast no power over his toes, so that thou impedest him (?). Thou dost not press upon [his] fingers . . . , thou dost not [blind] his eyes, thou dost not deafen his ears, [thou] hast no power . . .

This is a singularly clear and simple spell for the prevention of disease. The demon is directly invoked and bidden to be gone; various possibilities of attack are then enumerated in turn, it being denied in each case that the demon is able to force an entrance by this channel. Of special interest are the statements 'thy head has no power over his head' and the following, as they contain a somewhat novel application of the magical adage that like influences like. The text is not
























quite free from mistakes; in line 4  must be inserted after *dms-k*, and for



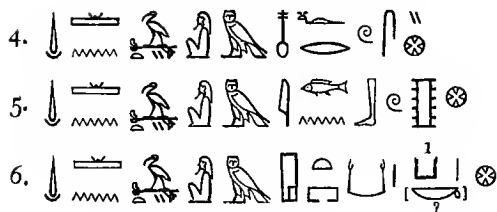
lmln lacks its usual determinative Δ , and the suffix *f* ought to be supplied after *hnn*. In line 7 the final *h* of *s³h* has dropped out. The only unknown word is *sksky*[?] in line 5.

C 2. LIMESTONE (8.5 x 13 cm.), inscribed on both sides with large uncial writing of the New Kingdom. Complete only on the right side and at bottom.

Recto. Column 1. *x* lines lost.

1. []   [  ]  e 
2. []      
3. []       

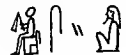
I. HIERATIC TEXTS



Column 2 (separated from col. 1 by a thick curved line). x lines lost.




Verso. Very obscure signs written in red.

The *recto* enumerates (for what purpose is not clear) a number of towns in which offerings were made to Thoth. The formula throughout is 'Offerings (*wdnw*) to Thoth in . . . ' (name of town). The places mentioned are Schmun (?), Cusae, Bubastis, Meir, ¹*Inbw* and *H[?]l-k[?]-k[?]-[k?]*. What town is meant by ¹*Inbw* is uncertain; the place-name *H[?]l-k[?]-k[?]-[k?]* occurs in the Golenischeff Vocabulary somewhere between Ptolemais and Aphroditopolis; in the Medinet Habu list it occurs in a similar position, the local deity being . Of col. 2 of the *recto*, and of the signs on the *verso* I can make no sense.

D. ROMAN PERIOD.

D 1. A POTSHERD OF RED WARE with fragments of five lines in hieratic of the Roman period, giving parts of a hymn. Without interest.

¹ It is doubtful whether  was ever written.

APPENDIX

AT the last moment it has been found possible to include in our volume a record of one of the largest and best-preserved hieratic ostraca in existence. This stone belongs to the Toronto Museum, and became available for study in England only in September, 1912, when the earlier portions of the book were already printed off.

A 11. SLAB OF LIMESTONE, height 54 cm., greatest breadth 28 cm. Incomplete at the top of *recto* = bottom of *verso*. Inscribed on both sides in a practised but careless literary hand, the signs varying considerably as to both size and thickness in different parts of the text. The writing is of Ramesside date, and closely resembles that of an ostrakon in Berlin (P 12337 = *Hierat. Pap.* III. 31). Red verse-points, and a rubric at the conclusion of the *recto*. In front of the twelfth and following lines of the *verso* there are written a few epistolary phrases. These in some cases join up so closely with the text proper of the *verso* as to appear continuous with it.

The subject-matter is a collection of four model letters, such as are familiar to us in the Anastasi, Sallier, and other papyri; such 'Complete Letter-writers' are among the commonest varieties of text found on hieratic ostraca. The spelling and the readings are here throughout extremely corrupt, and it is not always possible to discern the intended meaning. In order to facilitate the study of the ostrakon, critical notes giving what I believe to be the true readings are added to the notes on the hieratic.

1
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16

RECTO : lines 1-16.

17 20 21 22 23 24 25 26 27 28 29 30
 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

RECTO : lines 17-30.



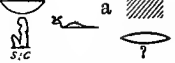

1
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13






VERSO: lines 1-13.

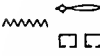



14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25



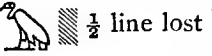

VERSO : lines 14-25.




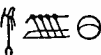



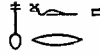

LETTER I (recto 1-11).






1.  very large lacuna  2.  very large lacuna 

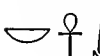
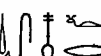





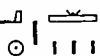

lacuna  3.  very large lacuna  [] 4. 

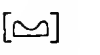
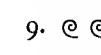



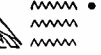

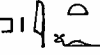

 very large lacuna  5.  6. 


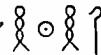

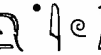





 more than $\frac{1}{2}$ line  7.  $\frac{1}{2}$ line lost 

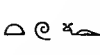




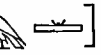
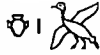


        


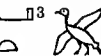

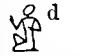





 8.    

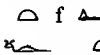
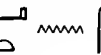




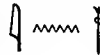


        


 9.        



        



        



        

 space

Notes on the hieratic. ¹ Followed by two small undecipherable signs.

² Over a deleted . ³ Corrected from .

Critical notes. ^a Read  ; then probably followed *imy-r*; *n-t*, *t*;*-t*, &c. ^b Emend [*tw-i*] *hr dd* (*n*) 'Imm. ^c For *snb-tw*^f (sic), cf.

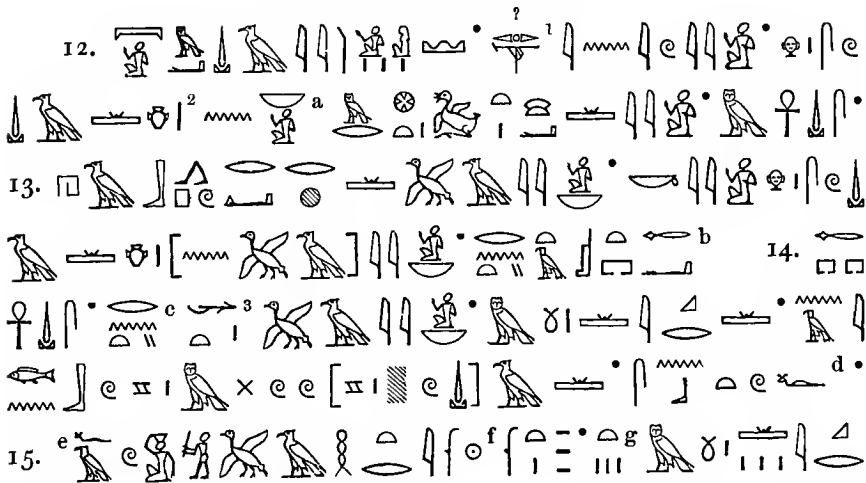
below 14. ^d Emend *p*; *y-i nb*. ^e Emend *n t*; for *m*? ^f Read  .

The servant [salutes] his lord
 The town [of Pharaoh (?), which is under the control of my lord, is in
 good condition The servants] of Pharaoh [who are in it]
 which my lord gives to them, in due order.
 [I] say to Amon-Rasontēr, to Mut Amon, to Khons in Thebes,
 who receives the new-moon (?), lord of heaven Neferhōtp. In
 life, prosperity, health! In the praise of Pharaoh, thy good lord! May
 he have the duration of the mountains, the sky and the water, being in
 the house of his father Re, the lord of eternity, prince of everlasting,
 my lord being in life, prosperity, and health! Again, salutations to my
 lord! May my lord turn his face towards the work-people, and give to
 them their [rations]

(Written) by the scribe Si-Amon.

The first letter was not improbably addressed to the Vizier Khay, like the second
 and third. Some hints as to how the defective portions should be restored may
 be got from the fourth letter. The salutations occupy the best part of ten lines,
 while the actual subject of the letter—a request for the work-people's wages—is
 dismissed in a couple of sentences. The epithet *šp psd*, here given to Khons, is
 unknown to me elsewhere. For *šw n; dww*, cf. *Leipzig Ostrakon 5*.

LETTER II (recto 12-30).



16. e ē

17. f

18. g

19. h

20. i

21. j

22. k

23. l

24. m

25. n

26. o

27. p

28. q

29. r

30. s

31. t

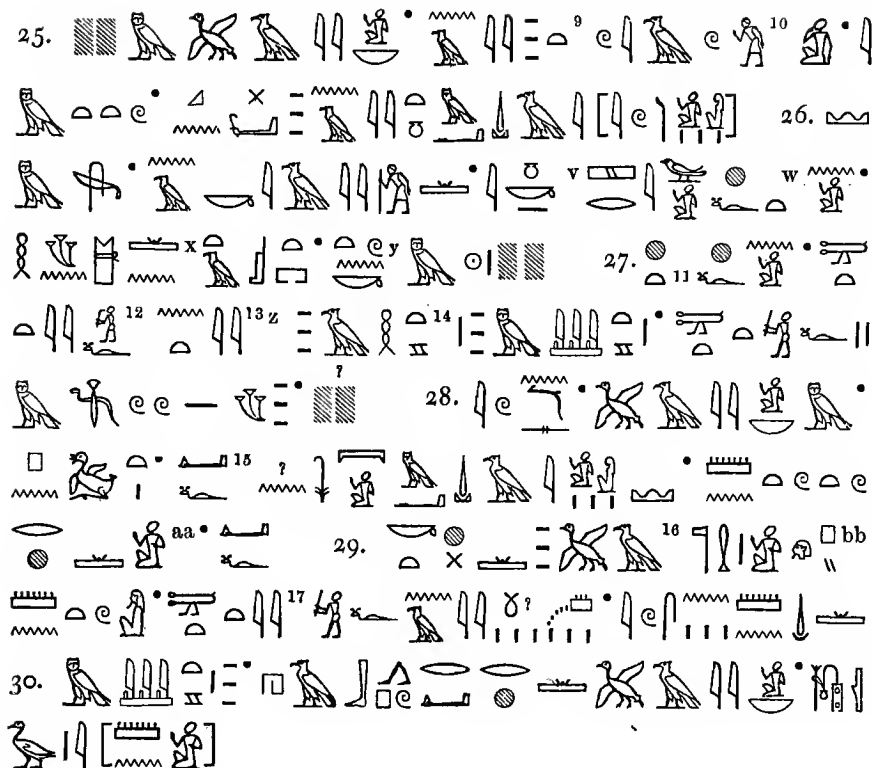
32. u






















33. v






34. w

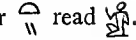


35. x


36. y







Notes on the hieratic. ¹ Above the line is  which has been erased; upon this has been written a sign like  or . ²  above the line. ³  has the appearance of . ⁴  is surcharged on . ⁵  is a correction. ⁶ Written over . ⁷  is a correction. ⁸  is a correction. ⁹  written over . ¹⁰ Like the sign of the old man, but without any stick. ¹¹  surcharged upon . ¹² Corrections. ¹³ Under  are visible the deleted signs . ¹⁴  is almost like hieratic . ¹⁵ Corrections. ¹⁶  is a correction. ¹⁷ Corrections.


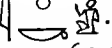
Critical notes. * Read *nb-(f)*. b Read  as in 22; so too 24. c Read *nty r*. d Emend  for *twf*, as above 10. e Some words seem to be omitted. f Read . g Read . h Surely  should be C**


substituted. i Emend *hst-(tw)f*. j For  read . k Emend .

l *Dsr-hprw-Rc* is clearly meant. m The verse-point is misplaced. n Read .

o For  substitute , an easy corruption. p Corrupt? q Ditto-graph? r Read .

s Read *r*? t Read .

u Read  *ptri*. v Read .

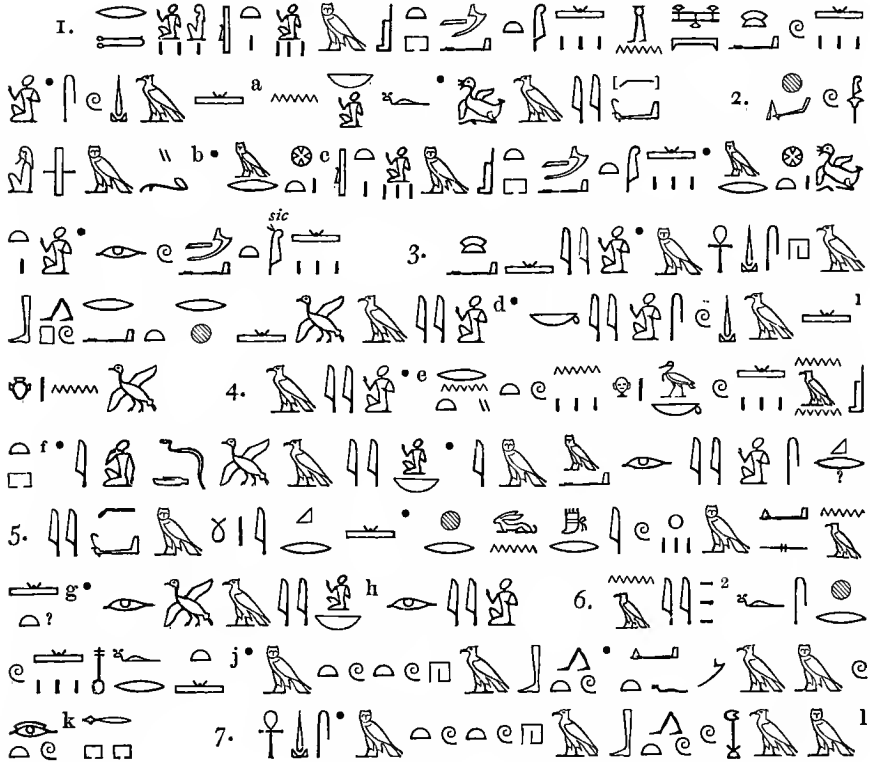
w *Hft* is a not uncommon confusion for *hr-f*, e.g. *Leipzig Ostrakon 16*; so, too, at the beginning of the next line. x *Hn*, imperative? y Read . z Read *n'y-i*? aa Read *Mntw-rh*, like *Inhr-rh*, *Bologna 1094*, 2, 7. bb *N* omitted.

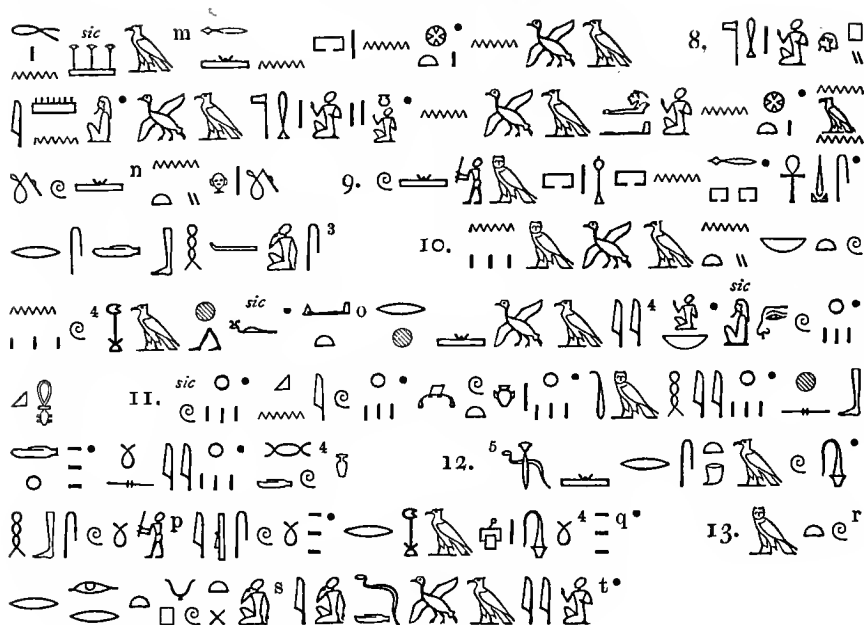
The chief of the Mazoi salutes <his> lord, the Overseer of the City and Vizier Khay. In life, prosperity, health! It is a communication to inform my lord! Again a salutation to my lord, to the effect that the great place of Pharaoh which is under the charge of my lord is in proper order; the walls in the district are safe and sound. <As to the> delivery of the yearly dues, they are in proper order, wood, vegetables, fish and beer I (?) say unto Amon, Ptah, Prē, and the gods of the Place of Truth, 'Preserve Pharaoh, my good lord, in health, and may my lord be in his favour daily.' Again a salutation to my lord, to the effect that I am the aged servant of my lord since the seventh (?) year of King Haremheb. I (?) ran before the horses (?) of Pharaoh. I brought to him I yoked (his steeds) for him (?). I made report to him, and he inquired of my name before the courtiers; and no fault was found in me. I acted as Mazoi of the west of Thebes, and guarded the walls of his great place. I was made (?) chief of Mazoi, thy excellent recompense because Now behold the chief of the Mazoi Nakht-Thout; ruined (?) is the great place of Pharaoh in which I am my lord 'I am small,' said he to me, 'do thou equip (?) this place; thou art,' said he to me. He took away my fields in the country. He took away 2 vegetables (?), belonging to my lord as the share of the Vizier, and gave (them to) the chief of the Mazoi Ment-rakh, and gave the remainder to the high-priest of Mont. He took away my grain, which was stored in the country. It is a communication to inform my lord.

The draughtsman Si-Amon.

This model letter is addressed by a chief of Mazoi, i.e. a head-policeman or head-ghaffir, to the well-known Vizier Khay, who was a contemporary of Rameses II. The first part of the letter, down to line 18, consists of the customary greetings and assurances that the writer's duties are being properly performed. The remaining twelve lines are so corrupt as to be barely intelligible. In ll. 18-23 the writer seems to enumerate his past services, doubtless in the hope that the grievances spoken of in ll. 23-30 may receive the more attention. It is difficult to make out what the complaints are about. Another chief Mazoi Nakht-Thout is named, after which the text becomes wholly incomprehensible; in ll. 27-30 reference is apparently made to some property that this official has taken away, and allocated to wrong people.—There is only one difficulty of vocabulary, *škn* in l. 24, which is not improbably corrupt. For the formula *snb Pr-c*; (l. 16), cf. *Anast.* v. 19, 5; see too here, *verso* 24.

LETTER III (*verso* 1-13).





Notes on the hieratic. ¹ corrected from @. ² corrected from @.
³ over , which however is preferable. ⁴ Here corrections. ⁵ For the phrases at the beginning of this and the next lines see after the twelfth letter.

Critical notes. ^a For *hr swd; ib n.* ^b Read *t; y hwy-t hr wnmw (n ni-sw)*, cf. below, 14. ^c is dittographed and the words *ist m s-t m; t* probably borrowed from line 1; but cf. below, l. 15. ^d Read *r rdi-t rh p; y-i nb.* ^e <NB> omitted, as once above and often below. ^f Emend *m n; n is-sw?* ^g I suspect that *hr wn drw m-di-s-n;* is merely a corruption of the familiar adjectives *drw mnh.* ^h omitted. ⁱ Read *nfrw* . ^k Emend *h; b r di-t m Pr.;* ^l *M* superfluous. ^m Read , for which the scribe has wrongly substituted the similar-looking sign . ⁿ Read . ^o For *r rdi-t.* ^p For read . ^q Read



r Read *mtw-i* or *mtw-n*.

s (Nb) omitted.

t (Nb) omitted, as above, note o.

The workman in the Place of Truth, Enherkhow salutes his lord, the Fanbearer to the Right (of the King); the Overseer of the City and Vizier, who does Justice, Khay. In life, prosperity, health! It is a communication to inform my (lord). Again a salutation to my lord, to the effect that we are working (in) the place that my lord said should be excellently adorned. Let my lord (cause) me to perform his good purposes, and let a message be sent to cause Pharaoh to know. And let a dispatch be sent to the Estate-superintendent of Thebes, to the high-priest and second priest of Amon, to the toparch of Thebes, and to the controllers who control in the Treasury of Pharaoh, so as to supply us with all that we require. To inform my lord! *Hnt*; *kn̄i*; *wt-ib*; *tmhy*; lapis lazuli; *šsy*; fresh fat for burning; old clothes for lamps; and we will perform (every) commission which my lord has said.

This is a letter supposed to be written by one of the workmen at the Theban Necropolis, doubtless one of those engaged in work at the Royal Tombs, to the well-known Vizier Khay, the addressee of letter No. 2. The upshot of the text when shorn of its ceremonious phraseology is a request for certain pigments and materials required in the decoration of the tombs.—The only unusual words that occur are in the list of desiderata. *Hnt* and *kn̄i* are well-known names of pigments; *wt-ib* occurs *Ebers* 54, 18; *tmhy*, cf. *Harris I*, 62 b, 14; 70 a, 11; *MAR.*, *Dendera IV*, 36, 50; 39.

LETTER IV (*verso* 13-25).





about $\frac{1}{2}$ line lost

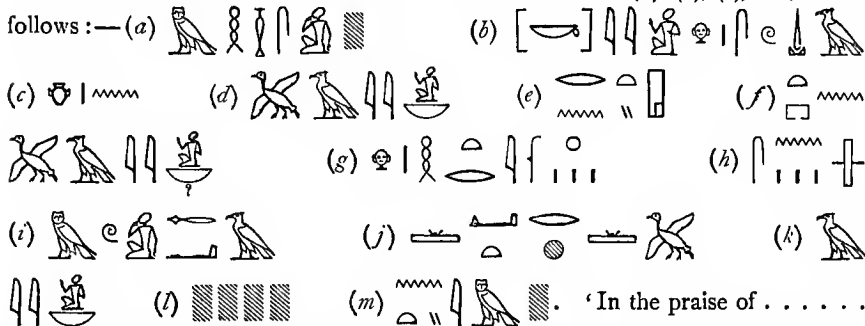
Notes on the hieratic. ¹ Corrected from \dagger ? ² Here a correction.

Critical notes. ^a For these titles, here again corruptly written, see *verso*, l. 1. ^b See above *verso* 1-2 and critical note thereon. ^c *F* is superfluous. ^d Emend *p; y-i* (*nb*). ^e *P; y-i* does not seem right and is perhaps corrupt.

The scribe Neb-rē salutes his lord, the Fanbearer to the Right of the King, the; the Overseer of the treasury, the Overseer of the priests of the Gods of Upper Egypt; the Overseer of the City and Vizier, who does Justice, Psiūr. In life, prosperity, health! It is a communication to inform my <lord>. The town of Pharaoh which is under the control of my lord is in good condition; every wall which is in its neighbourhood is safe. The servants of Pharaoh who are therein are given my(?) revenues, which [my lord] has granted to them. [I say unto Amon, Ptah [Prē] [May] Pharaoh be kept in health May it (?) be given to thee here eternally

A letter very similar to the first, addressed by a scribe to the Vizier Psiür, who was Khay's predecessor. No information is given in the letter beyond the statement that the 'town of Pharaoh' is prospering.

A few very short lines are inscribed in front of *verso 12 et seqq.*, and appear to contain a consecutive text. These lines which I letter (a), (b), (c), &c., are as follows:—



Again salutations to my lord, to the effect that of my lord
 To inform my lord ' What is intelligible
 of this is couched in the usual epistolary phraseology.

II
DEMOTIC TEXTS

TABLE

		PAGE
D 5.	Tax Receipt	23
D 29.	Tax Receipt	25
D 16.	Tax Receipt	25
D 37.	Tax Receipt	26
D 52.	Tax Receipt	28
D 4.	Receipt for arrears of taxes.	29
D 61.	Receipt	30
D 28.	Tax (?) Receipt	31
D 19.	Receipt for rent	31
D 45.	Receipt for rent	33
D 216.	Receipt for rent	34
D 49.	Notice of payment of rent	34
D 107.	Receipt for rent	35
D 55.	Tax (?) Receipt	36
D 56.	Receipt for money	36
D 22.	Acknowledgement of wheat-loan (?)	37
D 24.	Acknowledgement of receipt of wheat	38
D 51.	Acknowledgement of receipt of wheat	39
D 100.	Acknowledgement of receipt of wheat	40
D 103.	Acknowledgement of receipt of wheat	41
D 135.	Order to deliver wheat	42
D 12.	Land measurement	42
D 23.	Allotment (?) of land	44
D 1.	Allotment (?) of land	46
D 25.	Allotment (?) of land	46
D 6.	Allotment (?) of land	47
D 44.	Allotment (?) of land	48
D 2.	Allotment (?) of land	49
D 82.	Allotment (?) of land	50
D 31.	Transfer of temple services	51
D 122.	Transfer of temple services	52
D 175.	Transfer of temple services	53
D 221.	Transfer of temple services	54
D 235.	Transfer of temple services	55
D 197.	List of phylae	56
D 88.	Oath	57
D 32.	Oath	58
D 104.	Oath	59
D 179.	Oath	60
D 9.	Letter	61
D 14.	Letter	62
D 111.	Letter	63
D 220.	Memorandum	64
D 168.	Accounts	65

INTRODUCTION

No large collection of demotic ostraca has ever been published and treated systematically in the way in which Wilcken has dealt with the Greek ostraca. This is probably due mainly to two reasons—the difficulty of reading them and consequently the uselessness of publishing transcriptions or translations without reproducing the originals; and any mechanical reproduction on a large scale has until recently been very expensive.

The difficulty of reading them arises from various causes—the perishable nature of the writing, the cursive nature of the script on documents originally of small importance, and the little care taken of such fleeting records. These considerations affect the Greek ostraca equally. Peculiar to the demotic ones are the inherent difficulty of the writing with its immense number of separate signs, many of which have a tendency to run into closely similar forms, and our limited knowledge of the vocabulary of the language, and more especially of the abbreviations used in these often hurriedly written memoranda. The only way to overcome these obstacles is to publish as accurately as possible a large number of ostraca so that by the comparison of numerous specimens of the various types of formulae we may eventually arrive at definite results as to their meaning. It is hoped that the present collection may form a small contribution towards such a corpus.

M. Revillout in this, as in other departments of demotic work, has been a pioneer; he has published by far the largest number of demotic ostraca hitherto. He transcribed several from the

Louvre, British Museum, and Berlin in the *Revue Égyptologique*, vols. iv and vi (1885-8), and the *P.S.B.A.* xiv (1891), but these are mostly demotic docketts to Greek ostraca. In 1895 he published in his *Mélanges sur la Métrologie, &c.*, over 120 ostraca of different kinds, many being of great interest; unfortunately his hand-copies are very imperfect; it is difficult sometimes to accept his readings and impossible to control them, for he often omits the number and not infrequently the resting-place of the original.

In 1891 H. Brugsch published thirty-six from the Berlin Museum in hand-copies in his *Thesaurus*, as well as three from Ghizeh in the *A. Z.* xxix.

Wiedemann in 1881 (*Revue Égyptol.* ii) had already given a short account of a collection he made at Karnak, which has since passed into the Berlin Museum, but he gave no examples.

Chardon in his *Dictionnaire Démotique*, 1893-7, published about a dozen examples from the Louvre and one from the British Museum in hand-copies.

In 1902 Magnien published 'Quelques reçus d'impôts agricoles', comprising nine ostraca from the Louvre with hand-copies and translations. In the same year Hess published three from Berlin in the notes to his edition of the Rosetta inscription, and Spiegelberg has published three or four incidentally in various publications (*A. Z.* xlii. 57, xlvi. 112; *Pap. Elephantine*, p. 13; *Pap. Libbey*, pl. III). Up to the present time, however, only one single example—that in *Pap. Libbey* above—has been reproduced by photography.¹ On the plates of the present volume will be found untouched photographs of forty-five specimens, which perhaps will be an encouragement to others,

¹ Since the above was written Prof. Spiegelberg has reproduced four more by photography in *A. Z.* xlix, pl. VI.

so that the best of these documents may be preserved. The chief causes of their destruction in museums or private hands are exposure to light and especially to dust. If each ostrakon is wrapped in paper before being stored, it will, if it have no salt in it, remain legible for an indefinite period; but if they are left unwrapped in drawers, the dust fills the fine pores of the clay and the inscription becomes illegible.

The present demotic collection consists in all of nearly 400 specimens, including a large number of fragments and many in very poor condition. They all come from Thebes. About 300 are serviceable and from these I have selected forty-four. The number was necessarily restricted by considerations of expense of reproduction; but the selection gives a very fair idea of the more interesting ones. A considerable proportion contains only lists of names and many are only partly legible and afford small information as to their meaning.

I must be allowed here to offer my thanks to my collaborators in this volume who generously gave up nearly the whole of their share of the plates in order to allow of as many demotic examples as possible being reproduced, and also to Mr. Horace Hart of the Oxford University Press, who by his skill has overcome the difficulties of reproduction with marked success. In order to adapt them to the plates, the ostraca are given on a scale of approximately two-thirds of the size of the originals.

H. T.

OSTR. D 5 (Pl. I). TAX RECEIPT.¹

1. a.'n P-šr-Mnt s Pa-Mn a p šhn n n 'y-w
2. šbte-w hr p ht 'pe.t n hsp 2.t n Zme sttr 1.t
3. a qt 1.t a sttr 1.t wth (?) 'n sh n hsp 2.t n Gys 'w.s.
4. 'bt-4 pr ss 3 'bt-1 šm ss 1 hr p ht 'pe.t sttr 1.t a qt 1.t a sttr 1.t wth (?) 'n
5. . . . 'bt-1 šm ss 26 hr p ht 'pe.t sttr 1.t a 'qt 1.t a sttr 1.t wth (?) 'n
6. 'bt-2 šm ss 24 hr p ht 'pe.t sttr 1.t a qt 1.t a sttr 1.t wth (?) 'n
7. . . . 'bt-4 šm ss 3 hr n t'-w qt 1.t t s.t
8. 'ywn qt 1.t a qt $\frac{1}{2}$ a qt 1.t 'n

'Psenmonthes, son of Paminis, has paid² to the bank of the merchants' houses³ for the silver⁴ (of the) poll(-tax) of the year 2 in Jême⁵ stater⁶ 1 = kite 1 = stater 1 refined (?)⁷ (silver) again. Written in year 2 of Gaius,⁸ Pharmuthi day 3.

Pachons day 1, for the silver (of the) poll(-tax) stater 1 = kite 1 = stater 1 refined (?) (silver) again.

Item,⁹ Pachons day 26, for the silver (of the) poll(-tax) stater 1 = kite 1 = stater 1 refined (?) (silver) again.

Item, Payni day 24, for the silver (of the) poll(-tax) stater 1 = kite 1 = stater 1 refined (?) (silver) again.

Item, Mesore day 3, for the *apomoira*¹⁰ kite 1, the bath(-tax)¹¹ kite 1 = kite $\frac{1}{2}$ = kite 1 again.'

¹ Taxes were usually paid by instalments and each instalment, as it was paid, was acknowledged by the banker on the same ostrakon, which the tax-payer doubtless kept at home and brought with him on each occasion to the bank with his money. The chief taxes mentioned at this time (early Roman empire) are poll-tax, *apomoira*, bath- and dyke-tax.

² lit. 'bring': it is the technical word for paying money.

³ The bank is no doubt the royal bank to which taxes payable in money were

paid. The name it bears here, 'bank of the merchants' houses,' probably refers to the locality in Thebes where it was situated. These 'merchants' houses' are mentioned on six ostraca in this collection besides others known to me. I suspect it is the district known from Greek ostraca as the ἀγοράί, from an unpublished bilingual, but the demotic reading is not certain. For the use of ḡ-w, 'houses,' as the name of a district, cf. *n ḡ-w mḥt*, *Rec. tr.* xxxi, pp. 92 and 103, n. xii, and *n ḡ-w n ḡY-m-ḥtp* in Ostr. Louvre 9069 (Revillout, *Mélanges*, p. 147 note). For the reading *šbte*, see Griffith in *P.S.B.A.*, xxxi, pp. 51-2; Spiegelberg adopts the transcription *st*; (*Cat. Gén. du Mus. du Caire: die demotischen Papyrus*, p. 1 and elsewhere), which he derives from H. Brugsch, *Wörterb.*, p. 1335.

⁴ At first sight the reading here appears to be *p ḡpe.t*, but *ḡpe.t* is a feminine word, and the full phrase is *p ḥt n ḡpe.t*, 'the silver of poll(-tax),' which occurs on D 69 in this collection. Usually the words *p ḥt* are run together by the scribe so as to resemble a *p* with a small additional stroke as here; occasionally it is still further reduced to a sign resembling *p* rather than *ḥt*: but as *p ḡpe.t* is impossible, there is little doubt it must be read *ḥt ḡpe.t*.

⁵ A district of Thebes on the west bank of the Nile called in the Greek papyri and ostraca the Μεμόνεια.

⁶ The stater at this time was equivalent to four drachmas, the kite to two. The Egyptian in financial documents, in order to avoid errors, after mentioning a sum, wrote down half the amount and then repeated the original amount. Hence, though he uses a sign meaning =, it is not a real equivalence, and after the first = the words 'its half' must be understood.

⁷ These two signs seem to be an abbreviated form of writing the word *wḥ*, 'refined' (silver). Cf. Griffith, *Cat. Rylands Demotic Papyri*, Glossary, p. 344, and his notes there referred to. The words *ḥt wḥ*, 'refined silver,' are written out in full on a Berlin Ostrakon published by Brugsch, *Theb.*, p. 1059, though from his translation he has misread the words as *e-f wt-w*.

⁸ A. D. 38. The Emperor's name is followed by the three signs representing 'life, health, strength', which were always attached to the names of the ancient Pharaohs, and in demotic they follow every imperial title and epithet, but it is not necessary to translate them.

⁹ There is no doubt as to the meaning of the Egyptian word: it is clearly the same as the Greek ὁμοίως, but the reading is very uncertain.

¹⁰ This was a tax of one-sixth of the produce of vineyards and orchards (cf. Grenfell, *Revenue Laws*, p. 119; Wilcken, *Gr. Ostr.*, i, p. 157; Otto, *Priester u. Tempel*, i, p. 340; *Pap. Tebtunis*, i, p. 37). In demotic it is always used in the plural (Rosetta inscr., l. 9, where, however, the Greek has τὰς ἀπομοίρας, and on the three other ostraca in this collection, D 37, D 52, D 69). The plural is employed probably because the tax was levied on two classes of land. It is literally 'the portions'.

¹¹ *st ḡwn*, Coptic Ⲙⲟⲟⲩⲛ, 'bath,' here used for the tax = βαλανικόν, cf. Wilcken, *u. s.* i, p. 165; *Pap. Hibeh*, i, p. 284. The amount of the tax seems to have varied at different times and, perhaps, localities. On Theban demotic ostraca the amount is usually, as here, two drachmas; but numerous unpublished tax receipts from Dendera (belonging to Mr. J. G. Milne) show that the amount there in the reign of Tiberius was 40 drachmas per annum.

OSTR. D 29 (Pl. I). TAX RECEIPT.

1. a.wt ὐMns s Glymqs (?)
2. ḥr ḥt ḥpe n ḥsp 29 sttr 2.t wḥ(?) n ḥsp 29 n Gsrs
3. ὐbt-2 šm ss ḥrq n ὐbt-3 šm ss 4 sh . . . s Gphls (?)

'Ammonius, son of Kallimachus (?)¹, has paid² on account of the poll (-tax) of the year 29 two staters refined (?) (silver) in the year 29 of Caesar³, Payni day 30 (and?) on Epiphi day 4. Written by . . . son of Kephalos (?)'

¹ The handwriting is difficult, and the names Kallimachus and Kephalos are doubtful. They are certainly Greek, not Egyptian names.

² The word *wḥ* is not infrequently used instead of ὐn for 'pay' in the early Roman empire. It seems to have no special significance. Cf. Spiegelberg, *Demotische Papyrus von Elephantine*, p. 13, note xiii.

³ i. e. Augustus, B.C. 1.

OSTR. D 16 (Pl. X). TAX RECEIPT.

1. a.ḥn Pa-Mnt p ḥo s Glen a p sh n
2. n ḥy-w šbte-w ḥr p ḥt ḥpe.t n ḥsp 25
3. ḥn n rm-w Pa-Mnt s Pa-ḥre sttr 2.t a sttr 1.t a
4. sttr 2.t ḥn sh n ḥsp 25 ὐbt-3 šm ss 27
5. . . . n ὐbt-4 šm ss 4 sttr 2.t a sttr 1.t a
6. sttr 2.t ḥn

'Pamonthes the elder, son of Glen,¹ has paid into the bank of the merchants' houses on account of the silver (of the) poll(-tax) of year 25 among the men² of Pamonthes, son of Paeris, 2 staters = 1 stater = 2 staters again. Written in year 25, Epiphi day 27.

Item, in Mesore day 4, 2 staters = 1 stater³ = 2 staters again.'

¹ Κλέων (?).

² He was one of the veterans who had *kleroi* allotted to them and was enrolled in a company called after its captain, Pamonthes, son of Paeris.

³ The last six words of l. 5 are very indistinct, but there is no practical doubt as to the reading.

OSTR. D 37 (Pl. I). TAX RECEIPT.

1. a. ʾn Py-k s H̄ns-tef-n̄ht a p šhn n n ʿy-w šbte-w
2. hr ht ʿpe n h̄sp 3.t n Zme sttr 2.t a sttr 1.t a sttr 2.t ʿn
3. šh n h̄sp 3.t n Gys ʿ.w.s. Gysrs ʿ.w.s. Sbʿsts ʿ.w.s.
4. Grmnykws ʿ.w.s. ʾbt-3 pr ss ʿrq ʾbt-1 šm ss 19 hr
5. p ht ʿpe.t sttr 2.t a sttr 1.t a sttr 2.t ʿn ʾbt-2 šm
ss 23 hr
6. n tʾ-w qt 1.t a qt $\frac{1}{2}$ a qt 1.t ʿn t s.t ʾywn qt 1.t a qt $\frac{1}{2}$ a qt 1.t
ʿn ʾbt-4 šm
7. ss 5 hr p nbe n h̄sp 3.t sttr 1.t qt $\frac{1}{2}$ (oβ.) 4.t a qt 1.t (oβ.) 5.t
a sttr 1.t qt $\frac{1}{2}$ (oβ.) 4.t ʿn

‘Pikos, the son of Khons-tef-nekht,¹ has paid to the bank of the merchants’ houses for silver (of the) poll(-tax) of year 3 in Jême, 2 staters = 1 stater = 2 staters again. Written in year 3 of Gaius Caesar Sebastos Germanicus, Phamenoth day 30.²

Item, Pachons day 19, for the silver (of the) poll(-tax) 2 staters = 1 stater = 2 staters again.

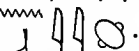
Item, Payni day 23, for the *apomoira* 1 kite = $\frac{1}{2}$ kite = 1 kite again; the bath(-tax) 1 kite = $\frac{1}{2}$ kite = 1 kite again.

Item, Mesore day 5, for the dyke-tax³ of year 3, 1 stater $\frac{1}{2}$ kite 4 obols⁴ = 1 kite 5 obols = 1 stater $\frac{1}{2}$ kite 4 obols again.’

¹ The same individual as on D 52 infra.

² A. D. 39.

³ The word *nbe* is not a new one, though its reading and meaning have not hitherto been fully recognized. The ostraca here published furnish fresh evidence on these points. It occurs on four demotic ostraca, D 37, D 52, D 69, D 117, and on one bilingual, G 222 (unpublished), and doubtfully on a second, G 427.

From these, especially G 222, there is no doubt that the reading is *nbe* .

The word occurs on two published papyri in the Louvre (below), but only on one published ostrakon, a bilingual at Berlin, no. 1113. The latter was published by Revillout and Wilcken in the *Revue Égyptologique*, vi, p. 11, and the Greek text

again by Wilcken in his *Griechische Ostraka* under no. 1025, and it explains one meaning of *nbe* for us. The Greek text is

Λκβ απειργασται
εις το διακομμα Ϝ λ ερμοφιλος

‘Year 22 work done on the breach in the dyke, 30 naubia, Hermophilus.’

διακομμα is clearly a breach in a dyke (*χωμα, περίχωμα*), or rather in the bank of a canal which is raised above the surrounding fields (*διώρυξ, Pap. Tebtunis*, no. 13 and notes). See Mahaffy-Smyly, *Petrie Papyri*, iii, nos. 37 a. ii. 19, b. iii. 9, and 45. (2). 5. The two lines of demotic underneath the Greek read, so far as one can be sure from the hand-copy,

sh Hr . . . s Hry a nbe 30
sh . . . s S-wsr nb 30

‘Written by Hor . . . son of Erius for 30 *nbe*; signed by . . . son of Senwosre for 30 *nb*.’

Wilcken, *Griech. Ostr.* i. 259–60 discusses the question whether the Egyptian *nbt* (as Revillout read it) can be the same as the Greek word *ναύβιον*, of which it is here clearly the equivalent, and leaves it unsettled. This is settled for us not only by the material published here, but also by over thirty unpublished demotic ostraca known to me, the large majority of which come from Dendera and belong to Mr. J. G. Milne. The Greek word which is unknown to classical literature and has long been a subject of discussion since its appearance in the papyri and ostraca, is now known to be a cubic measure of soil equal to a cube whose side is a royal double cubit (*Pap. Lille*, i, p. 15). No reasonable etymology has, I believe, been suggested for it; if so, there is the more reason for regarding it as a graecized Egyptian word, if we can find an origin for *nbe*. Now there is an old word

𓂏𓂏𓂏𓂏
𓂏𓂏𓂏𓂏 (Brugsch, *Wib.* 327–8, 749, Suppl., 662) meaning a stake which was employed in staking out the ground in the representations of temple foundation scenes. It is not difficult to see that such a stake should be, or become, of a recognized length and form the origin of a measure for excavating earth generally.

The above bilingual accounts for the number of naubia of earth removed. Thirty naubia seem to have been the amount of forced labour on dykes which the government could demand (Mahaffy-Smyly, *u. s.* p. 344), and probably represents the five days’ work which constituted the *corvée* (Wilcken, *u. s.* p. 338). In two papyri in the Louvre of the 36th year of Amasis (535 B.C.) this *corvée* is mentioned as *p nbe n hte* ‘the compulsory *nbe*’ (*Corpus Papyrorum*, Louvre, no. 14, pl. xv, ll. 14, 15, and no. 15, pl. xvi, l. 7), a tax on land the payment of which has to be specifically provided for in agreements relating to the transfer of land. Even at that early date it would seem that the *corvée* could be commuted for a money payment. It was certainly so in Ptolemaic and Roman times, when the tax in money form was known in Greek as *χωματικόν* (Wilcken, *u. s.* p. 338), and in demotic it is the tax we have here, in D 37, as *nbe*. That these are the same is evident from the amount of the tax, which for the *χωματικόν*

was the peculiar sum of 6 dr. 4 obols annually (Wilcken, *u. s.* p. 334, *Pap. Brit. Mus.* ii, p. 107, iii, p. 55, *Pap. Tebtunis*, ii, p. 188), thus distinguishing this tax from all others. In our ostrakon (D 37) the payment, it is true, is only 5 dr. 4 obols, but in D 52 and in D 69 the payments, though paid by instalments, in each case amount together to 6 dr. 4 obols. Conclusive evidence, however, is furnished by Mr. Milne's Dendera ostraca, since out of twenty-nine *nbe*-ostraca (unpublished) twenty-four are for precisely 6 dr. 4 obols and three of the remainder are for exactly half the amount.

⁴ This reading of the demotic word is uncertain. Dr. Griffith in his *Cat. Rylands Demotic Papyri*, iii, p. 400, suggests *qt* (?) with doubt; but as this may lead to confusion with the silver kite, I have preferred to use the Greek $\delta\beta\omicron\lambda\omicron\varsigma$ in a bracket, seeing that there is no doubt as to the meaning.

OSTR. D 52 (Pl. I). TAX RECEIPT.

1. a.ʿn Py-k s Ḥns-tef-nḥt a p šn
2. n n ʿy-w šbte-w ḥr p ḥt ʿpe.t n ḥsp 2.t n Zme sttr 1.t
3. a qt 1.t a (?) sttr 1.t wḥ (?) ʿn šn n ḥsp 2.t n Gys ʿw.s. ʾbt-2
pr ss 26
4. n ʾbt-3 pr ss 3 ḥr p ḥt ʿpe.t sttr 1.t a qt 1.t a sttr 1.t
wḥ (?) ʿn
5. n ss 25 ḥr p ḥt. ʿpe.t sttr 1.t a qt 1.t a sttr 1.t wḥ (?)
ʿn n
6. ʾbt-4 pr ss 19 ḥr p ḥt ʿpe.t sttr 1.t a qt 1.t a sttr 1.t wḥ (?) ʿn
7. ʾbt-1 šm ss 26 ḥr n tʾ-w qt 1.t a qt $\frac{1}{2}$ a qt 1.t ʿn t s.t
ʾywn qt 1.t
8. a qt $\frac{1}{2}$ a qt 1.t ʿn ʾbt-4 šm ss 3 ḥr p nbe qt $1\frac{1}{2}$ (oβ.) $4\frac{1}{2}$
a qt $\frac{1}{2}$ (oβ.) 5.t
9. a qt $1\frac{1}{2}$ (oβ.) $4\frac{1}{2}$ ʿn ss 24 ḥr p nbe qt 1.t (oβ.) 8.t $\frac{1}{2}$
a qt $\frac{1}{2}$ (oβ.) 4.t $\frac{1}{4}$
10. a qt 1.t (oβ.) 8.t $\frac{1}{2}$ ʿn

ʿPikos, son of Khons-tef-nekht, has paid to the bank of the merchants' houses for the silver (of the) poll(-tax) of year 2 in Jême, 1 stater = 1 kite = 1 stater refined (?) (silver) again. Written in year 2 of Gaius,¹ Mechir day 26.

Item, Phamenoth day 3, for the silver (of the) poll(-tax) 1 stater = 1 kite = 1 stater refined (?) (silver) again.

Item, on day 25, for the silver (of the) poll(-tax) 1 stater = 1 kite = 1 stater refined (?) (silver) again.

Item, Pharmuthi day 19, for the silver of the poll(-tax) 1 stater = 1 kite = 1 stater refined (?) (silver) again.

Item, Pachons day 26, for the *apomoira* 1 kite = $\frac{1}{2}$ kite = 1 kite again.

Item, the bath(-tax) 1 kite = $\frac{1}{2}$ kite = 1 kite again.

Item, Mesore day 3, for the dyke-tax $1\frac{1}{2}$ kite $4\frac{1}{2}$ obols = $\frac{1}{2}$ kite 5 obols ² = $1\frac{1}{2}$ kite $4\frac{1}{2}$ obols again.

Item, day 24, for the dyke-tax 1 kite $5\frac{1}{2}$ obols = $\frac{1}{2}$ kite $2\frac{1}{2}$ obols ³ = 1 kite $5\frac{1}{2}$ obols again.⁴

¹ A.D. 38.

² Strictly $5\frac{1}{4}$ obols, but the scribes often neglect small fractions in these equivalences.

³ Strictly $2\frac{3}{4}$ obols.

OSTR. D 4 (Pl. VIII). RECEIPT FOR ARREARS OF TAXES.

1. Ws-ḥ s Hry
2. Ns-Mn s Pa-by
3. n nt z n Pa-Zme
4. s Pa-Wn wn Pr-ᶜo
5. 1 a $\frac{1}{2}$ a 1 ᶜn e.'n-k s a
6. p pr-ḥt Pr-ᶜo n N
7. n ḥsp 35 'bt-3 pr ss 18 ḥn
8. n sp-w
9. sh ḥsp 35 'bt-3 pr ss 18

'Weser-he, son of Erius (and) Zminis, son of Pa-by, say to Pasemis, son of Phagonis : there is¹ . . . ² of the King (artaba?) 1 = $\frac{1}{2}$ = 1 again, which thou hast paid to the treasury³ of the King in the City (Thebes) in year 35, Phamenoth day 18, among the arrears. Written year 35,⁴ Phamenoth day 18.'

¹ i.e. 'we have', 'we acknowledge'. The receipt is given by two *sitologoi* probably to the tax-payer.

² At first glance this group looks like a date, but this it cannot be here, and

I can only suggest—but with great diffidence—that it may be a writing of *pr*, corn, with a ‘prosthetic *alif*’ to represent the initial vowel of εἶρα (εἶρε, εἶρι), pl. εἶριτε.

³ ‘Treasury’ is not, perhaps, the most appropriate word, but it is the customary translation of *pr-ht* = ταμείον (for this equation see Spiegelberg, *Demot. Pap. Berlin*, p. 4 note). According to Wilcken (*Griech. Ostr.* i, reff. in index, s.v. ταμείον) the latter is a general word for the royal (and imperial) ‘treasury’, which included both the banks (τράπεζαι), for receipts and payments in money, and the magazines (θησαυροί, storehouses, granaries) for the like in kind, whether live stock, or grain, oil, &c. In Ptolemaic times the usual word for ταμείον was simply τὸ βασιλικόν. In demotic *shn n pr-ʿo* = τράπεζα βασιλική and *r n pr-ʿo* = θησαυρὸς βασ. Here we have the less common and more generalized term *pr-ht n pr-ʿo* = ταμείον βασ., which in this case is more probably = θησαυρὸς than τράπεζα. Had it been a money payment into the bank, the nature of the sum, whether teben, stater, or kite, would probably have been stated.

⁴ From the handwriting I should be inclined to date the ostracon as late Ptolemaic. If so, the 35th year would be either of Philometor or Euergetes II, 147/6 or 136/5 B.C.

OSTR. D 61 (Pl. VIII). RECEIPT.

1. Ws-ḥ s Hry Ns-Mn s Pa-by
2. n nt z n P-šr-ʿo-pḥt s Ns-Mn wn
3. . . . Pr-ʿo 1 a $\frac{1}{2}$ a 1 ʿn e.ʿn-k s
4. a p pr-ḥt n Pr-ʿo n N n ḥsp 35
5. ʿbt-3 pr ss 18 ḥn p wbt (?)
6. sh ḥsp 35 ʿbt-3 pr ss 18

‘Weser-he, son of Erius, (and) Zminis, son of Pa-by, say to Psenathes, son of Zminis: there is . . . of the King (artaba ?) 1 = $\frac{1}{2}$ = 1 again, which thou hast paid to the treasury of the King in the City (Thebes), in year 35, Phamenoth day 18, among the . . .¹. Written year 35, Phamenoth day 18.’

¹ This ostracon is of exactly the same date and in the same handwriting as D 4, see notes there. The givers of the receipt are the same, but the individual to whom the document is given is different and also the subject of the receipt. What *wbt* (or *wbtʿ* ?) is, I cannot guess.

OSTR. D 28 (Pl. II). TAX (?) RECEIPT.

1. a.ʔn Pa-Mnt s P-msh a p r
2. Pr-ʔo ʔ.w.s. n t (?) nsytkwn n hsp 2.t
3. hr Zme yt (?) $\frac{1}{3} \frac{1}{12}$ a yt (?) $\frac{1}{6} \frac{1}{24}$ a yt (?) $\frac{1}{3} \frac{1}{12}$ ʔn
4. n p hy n ʔyp.t sh n hsp 3.t n
5. Twmʔtyns ʔ.w.s. nt hwe
6. [ʔbt-. .] ʔh ss 2 I

ʔ Pamonthes, son of Pempsaïs, has paid to the royal thesaurus for the¹ of year 2 for Jême barley (?) (artaba) $\frac{1}{3} \frac{1}{12}$ = barley (?) $\frac{1}{6} \frac{1}{24}$ = barley (?) $\frac{1}{3} \frac{1}{12}$ again by the measure of the ophi.² Written in year 3 of Domitian, who is august³ [month- . . of] verdure,⁴ day 2 I.

¹ This should be the name of a tax or other reason for payment. The reading of the demotic word (which is obviously a Greek word transliterated) is certain except for the second letter *s*. Demotic *ns* is the customary transliteration of ζ and the word which naturally suggests itself is ζντικόν. There is some obscurity attaching to this tax which rarely occurs under this name (see note in *Pap. Tebt.* ii, p. 335), the usual word being ζντηρά, but both taxes were paid in money, whereas here the payment is made in corn of some kind; for though there is some doubt about the symbol for 'barley', the reference to the measure of the ophi and the payment into the θησαυρὸς βασιλικός are conclusive as to its being grain in some form.

² The οἰφί was equal to four χοίνικες, cf. Wilcken, *Gr. Ostr.* i, 750-1. It occurs not infrequently in demotic documents; in Coptic, Crum, *Coptic Ostr.* no. 499.

³ lit. 'who protects'. The word *hzw*, originally 'protect', seems in Ptolemaic times to have come to mean simply 'sacred' when applied to divine beings. In the bilingual inscriptions it is used as the equivalent of *ιερός* (Brugsch, *Wth.* 106r). The formula *ni hzw* is found on the cartouche of Domitian and many other Roman emperors, and presumably represents *σεβαστός* (Augustus). On Greek ostraca Domitian is usually qualified as *ὁ κύριος ὁ καίσαρ ὁ κύριος*.

⁴ i. e. a month between Thoth and Choiak inclusive.

OSTR. D 19 (Pl. II). RECEIPT FOR RENT.

1. a.ʔn P-me s Hr-Mnt hn p shn
2. a.ʔr-f n t qnb.t (?) n p tme n p wh (?) ʔs
3. n p wh (?) ʔMn P-ʔhe n hsp 22 m (?) sh wy mbh

4. 𓄠Mn-R^cnsw¹-ntr-w rtb sw 50 a sw 25 a sw 50 𓄠n
5. n p qws n ḥmt n ḥ.t-ntr N e-w swt
6. st šp 𓄠p sh Ns Z-ḥr
7. sh ḥsp 22 𓄠bt-1 pr ss 24
8. s P-ḥl-Ḥns hr-f (?)

𓄠 Pmois, son of Harmonthes, has paid under (?) the (contract of) lease which he made with the council (?) of the village of "The old Estate(?)"² on the estate (?) of Amon³ (called) Pois,⁴ in year 22,⁵ by deed of cession⁶ before Amonrasonther,⁷ 50 artabas of wheat = 25 (artabas of) wheat = 50 (artabas of) wheat again by the bronze χῶδς-measure⁸ of the temple of Thebes, they being delivered.⁹ They are received by reckoning(?).¹⁰

Written by Ns (son of) Teos. Written in year 22, Tybi day 24, by son of Pkhelkhons, on his account (?).'

¹ Sethe, *A. Z.* xlix. 15. His arguments for this reading seem to me convincing.

² The reading and meaning of *wḥ* are doubtful. The word occurs frequently in place-names. Spiegelberg reads it *ḥr* 'face', 'aspect', and gives references (*Rec. trav.* xxxi, pp. 98 and 104, n. xxix) to its use with the words 'North' and 'South'. But this meaning does not satisfy other contexts, and the sign may equally well be read *wḥ*, possibly with a meaning akin to σῶμα 'dwelling-place', though as it is here applied to a landed property containing a village, it must have a wider significance than a mere house or group of houses. This village is named also in D 24 and D 100.

³ This property of the great Temple of Amon at Thebes is mentioned on other documents, viz. Pap. dem. Berlin 3116, col. 6, l. 21, and Ostr. Louvre 9086 (Revillout, *Mélanges*, p. 80), and another unnumbered (*ibid.* p. 191, *p wḥ* (?) *'hy*), and Pap. dem. Brussels 5 (Spiegelberg, *Demot. Pap. Mus. Roy. du Cinquantenaire*, pp. 20 and 24, note 21, *p 'hy* only).

⁴ Pois is the Greek form of the demotic *p 'hy* given by the Pap. Casati 14/5 (Bibl. nat. no. 5, only in the genitive πῶεις). It means 'the stables', no doubt large erections for the great herds of cattle belonging to the Temple. Cf. Spiegelberg, *Pap. Reinach*, p. 196. In Peyron, *Pap. gr. Taurin*, ii, p. 45, we have πῶενπῶεις, perhaps *p wḥ* (*ḥr* ?) *n p 'hy*. Cf. *Philologus*, lxiii, p. 530.

⁵ Judging by the writing I think the date is probably late Ptolemaic, but as several kings reigned twenty-two years and over, it is not possible to be more precise.

⁶ See Griffith, *Cat. Rylands Demot. Pap.* iii, p. 255.

⁷ i. e. confirmed by oath in the great Temple of Amon at Karnak.

⁸ Cf. Griffith, *u. s.* p. 397; also Spiegelberg, *Pap. Reinach*, 3 9, 4/14 (he reads *ḥnws* ?), Ostr. Louvre 9083, 9066 (Revillout, *Mélanges*, pp. 92, 110). M. Revillout was the first to read the word as *kos* (= *qws*). As to the 'bronze' measure, see *Pap. Hibeh*, i, p. 229.

⁹ 'They', i. e. 'the wheat'; *swt* probably implies actual delivery at the cost of the tenant, cf. Spiegelberg, *u. s.* p. 183.

¹⁰ The exact significance of this frequently recurring sentence is not clear. The full phrase is *st šp n ʿp* and seems to mean that the amount has been received after being counted or measured.

OSTR. D 45 (Pl. V). RECEIPT FOR RENT.

1. ʿn Hrklts
2. s ʿRystypws
3. hr p šm pe-f (?) km n t mrwt
4. ʿpy nt sh wy mbh ʿMn-R^cnsw-ntr-w
5. p ntr ʿo hn^c pe-f ʿrp a w^c km
6. ʿrp 2 hr pe-f km
7. n p ʿbr (?) rt ʿrp $\frac{1}{2}$
8. a ʿrp 2 $\frac{1}{2}$ st šp n (?) ʿp
9. sh s Hf-Hns hsp 15 a hsp 12
10. ʿbt-1 ʿh (?) ss 25 sh Hr . . . -Hns
11. sh Wn-nfr s Hr sh Z-hr Hf-Hns

'Herakleitos,¹ son of Aristippus, has paid for the rent² of his garden in the corn-land³ of Ophi,⁴ which was conveyed⁵ before Amonrasonth the great god, together with his wine(-tax?) for a garden 2 (keramia of) wine⁶ for his garden (and) for the . . . (of) the produce half a (keramion of) wine, making 2 $\frac{1}{2}$ (keramia of) wine. They are received by reckoning (?).

Written by son of Khapokhonsis, year 15 = year 12,⁷ Thoth (?) day 25.

Written by Horus, (son of) . . . -khons.

Written by Onnophris, son of Horus.

Written by Teos, son of Khapokhonsis.

¹ Or Heraklides.

² Cf. Spiegelberg, *Pap. Reinach*, pp. 181-2, 240. If further proof were required that *šm* = ἐκφόριον, it is given by a bilingual in this collection, G. 131, where the two words correspond.

³ Cf. Griffith, *Cat. Rylands Pap.* iii, p. 266, n. 15.

⁴ i. e. the modern Karnak.

⁵ Usually *sh wy* means a deed conveying all the property in the land possessed by the owner. Here it seems to be a lease.

⁶ For this use of *ꜣꜣ* as a measure of wine, cf. Rosetta, l. 18.

⁷ This double date applies to the regnal years of Cleopatra III and Alexander I = 102 B. C.

OSTR. D 216 (Pl. V). RECEIPT FOR RENT.

1. Thwt-stm s
2. By-ꜥnh
3. p nt Z n Hr-py-k' s
4. Pa-n-nht.w (?) erme P-ꜣhy s
5. P-ꜥm-bk wn sttr.t 2.t
6. a sttr.t 1.t a sttr.t 2.t ꜥn
7. šp n ꜣp hr p šm n
8. T-šgt (?) sh n hsp 6.t
9. tp-šm ss 14 (2nd hand) sh Thwt-stm
10. s By-ꜥnh

'Thotsutmis, son of Bienchis, saith to Harpikos, son of Panekhates (?), and Pois (?), son of P-khem-bekis: there are¹ 2 staters = 1 stater = 2 staters again received by reckoning (?) for the rent of Tseget (?). Written in year 6, Pachons day 14. Signed Thotsutmis, son of Bienchis.'

¹ i. e. 'I have' = εχω of the Greek tax-collectors' receipts (Wilcken, *Griech. Ostr.* i, p. 61 sq.).

OSTR. D 49 (Pl. XI). NOTICE OF PAYMENT OF RENT.

1. Ššnq s Pa-ꜣMn p nt z n P-hb
2. s P-šr-Mnt te-y mh p hwe Hr-nht
3. n t t.t $\frac{1}{4}$ n p yh tkm a.ꜣr-k t (?) wp.t hr zz
4. p m' n t msh n hsp 10 hr T-šr.t-ꜣMn-htp (?)
5. ta Ns-Mn e-y st ty a hn
6. hsp 9 sh Ššnq s Pa-ꜣMn n hsp 9 ꜣbt-3 šm ss 19

'Sheshonk, son of Pamounis, saith to Phibis, son of Psenmonthes, I am paying the surplus of Ho-nekht¹ for the quarter share of the land

(under) oil-crop, of which thou doest the work,² on the canal³ of the Crocodile for year 10 on behalf of Senamenothis (?), the daughter of Zminis. I will discharge (?)⁴ this . . . until year 9. Signed Sheshonk, son of Pamounis, in year 9,⁵ Epiphi day 19.¹

¹ The name of a farm—more clearly written in D 107 (pl. XI). Perhaps it should be read *wḥ-nḥt*, cf. D 19, note 2 above. The farm was probably worked in common by Sheshonk and Phibis under a farming agreement such as we have in Griffith, *Cat. Rylands Pap.* nos. xxvi, xxxiv (and see reffs. there, pp. 155–6).

² i. e. in the full phrase *t wḥ.t wy^c* (εἰσπορευεῖς) 'tillage'. It means here the work on the crop, not 'work on the canal', the *ḥr zz* refers to the locality of the farm.

³ The word *m³*, the old word for a canal (Griffith, *u. s.* p. 170, n. 3, and p. 299, n. 7), is only known to me in published demotic documents in the compound *me-wr* = *μοῖρως* (Griffith, *u. s.* and p. 423; Spiegelberg, *A. Z.* xliii. 84) and once alone (Spiegelberg, *Demot. Pap. Mus. Roy. du Cinquantenaire*, no. 4, l. 3). It seems to have survived chiefly in place-names. In this collection, besides the present instance, we have in D 35 *p m³ t zlc* 'the canal of the Scorpion', D 147 *p m³ u Ḥr-p-K* (?) 'the canal of Horus-the-bull'. From the context it seems usually, however, to denote a tract of land named after the canal bounding it (?). 'The crocodile' has the feminine article and must refer to a crocodile-goddess, cf. D 22, note 4.

⁴ lit. 'avert'. The meaning of this phrase is probably 'I will be responsible for the payment of rent till the end of year 9, if you do the work on the land'.

⁵ Phibis, son of Psenmonthes, occurs on a number of these ostraca, including D 6 below, and as he is doubtless the same person in both, it is likely that this is the ninth year of Augustus.

OSTR. D 107 (Pl. XI). RECEIPT FOR RENT.

1. [a.]n P-hb s P-šr-Mnt
2. ḥn p ḥwe Ḥr-nḥt
3. p yḥ tkm a ṛ-f ḥ-zz
4. t msh ḥr ḥsp 10.t tkm
5. 12 ḥr t t².t $\frac{1}{8}$ p yḥ rn-f
6. e-f šp ṽp sh Nḥt-Mnt
7. s Ḥf-Ḥns n ḥsp 10.t ṽbt-1 šm ss 25

'Phibis, son of Psenmonthes, has paid from among the surplus of Ho-nekht¹ the land (under) oil crop which he worked² on the Crocodile³ on account of year 10, oil (artabas) 12 for the $\frac{1}{8}$ th share of the land

named. It is received by reckoning (?). Signed Nekthmonthes, son of Khapokhonsis, in year 10, Pachons 25.'

¹ Cf. D 49, note 1.

² 'r-f here is evidently equivalent to 'r t wp.t in D 49.

³ = the place known as the 'Canal of the Crocodile' in D 49. This ostrakon is much abbreviated and would be unintelligible without D 49. Note the writing h-zz for hr-zz.

OSTR. D 55 (Pl. IX). RECEIPT FOR A TAX (?).

1. E-f-ꜥnh s Wm-p-mw (?)
2. p nt z n Py-k s E-f-ꜥ[nh]
3. wn sttr z.t p ms šp n [ꜥp ?]
4. hn pe-k tꜥy (?) n ḥsp 16 . . .

'Apynkhis, son of Wem-pmou (?),¹ saith to Pikos, son of Apynkhis: there are 2 staters (and) the interest received by reckoning (?) for thy tax (?)² of year 16'

¹ The name is incomplete owing to the left-hand corner of the ostrakon having been broken away; but it can hardly be anything else. The tip of the determinative of *mw* 'death' remains. The name, which is new to me, means 'Death has consumed' and is parallel to *Sy-p-mw* (σιεπμους) 'Death is sated' (cf. Griffith, *Cal. Rylands Pap.* iii, p. 131, n. 7). The name *P-šr-p-mw* 'the child of death' occurs on an ostrakon (D 81) in this collection.

² This seems to be the same word as in Brugsch, *A. Z.* xxix. 67-8, and Spiegelberg, *Rec. trav.* xxxi. 102; cf. Id., *Pap. Reinach*, pp. 181-2. It is written very like *šm* 'rent', but the determinative is different. Here I think it is the silver determinative.

OSTR. D 56 (Pl. IX). RECEIPT FOR MONEY.

1. Pa-Mnt s Pa-p-zyt sme a
2. Pa-Zme s Py-k wn krkr 5
3. erme p šp n ꜥp ḥr P-šwr
4. s P-šr-ꜥNp
5. sh n ḥsp 29 ꜥbt-1 pr ss 14

'Pamonthes, son of Papzoit,¹ sends greeting to Pasemis, son of Pikos. There are 5 talents and the . . .² received by reckoning (?) for Pesuris, son of Psenenuis. Written in year 29, Tybi day 14.'

¹ lit. 'he of the olive tree', a name I have not met elsewhere.

² This word begins with *w*; the gender prevents it being *wz.t* 'interest'. It may be the same as the obscure word in l. 5 of D 61 (*wbt?*).

OSTR. D 22 (Pl. II). ACKNOWLEDGEMENT OF WHEAT-LOAN (?).

1. ḥsp 18 ḳbt-1 šm ss 12
2. Pa-Mnt s P-šr-ḳMn-ḳpy p nt z
3. n P-šr-ḳMn s My-ḥs wn nte-k
4. rtb n sw 22½ a ʿ-y nte-y
5. t šp-w a p qws n Mn-k-Rʿ (?)
6. s (?) Pa-Mnt p srtyqws erme
7. ne-w hwe-w ḥr (?) wn n yḥ a-te-k n-y
8. ḥn p gsmʿ n t
9. msh.t n ḥsp 18
10. n ḥtr ḳt mn

'Year 18, Pachons day 12, Pamonthes, son of Psenamenophis, saith to Psenamounis, son of Miusis, there are (belonging) to thee¹ 22½ artabas of wheat in my charge and I will cause them to be received at the χῶδς-measure of Menkere (?),² son (?) of Pamonthes, the strategus, together with their interest (?)³ according to (?) (the) list of fields which thou gavest me in the "canal-land (?) of the Crocodile"⁴ in the year 18 compulsorily without delay.'

¹ i. e. 'I owe thee', cf. Spiegelberg, *Pap. Reinach*, p. 199.

² For corn-measures known by the names of individuals cf. *Cat. Greek. Pap. Brit. Mus.* ii, p. 257. The reading of the name Menkere (only the final syllable is doubtful) I owe to Dr. F. Ll. Griffith. Nothing else is known of this strategus unless, as Dr. Griffith suggests, he be the same as Menkere, the father of Ham-sauf (?), whose tomb-papyrus ('Book of the Dead') we have in the Rhind papyrus (ed. H. Brugsch, 1865). Menkere is there called governor (hieratic *wr*, demotic 'o 'great one') of Hermonthis, but his father's name is not given, only that of his mother. His son was born in the thirteenth year of Ptolemy Neos Dionysos,

69-8 B. C.; and if the eighteenth year of the ostracon be taken to refer to the same king (64-3 B. C.), I should not be inclined to contradict it on palaeographical grounds, though it could perhaps be earlier.

³ The meaning of *hw* is uncertain. The word itself is very general, 'excess, addition.' It might mean cost of carriage, or in connexion with the measurement (cf. Spiegelberg, *Pap. Reinach*, 1/13, p. 176), but is more likely interest on the loan (Spiegelberg, *Pap. Strassb.* no. 44/5, *Pap. Berlin*, no. 3103/7, *Rec. trav.* xxxi, p. 92, and Griffith, *Cat. Rylands Pap.* no. xxi, l. 11).

⁴ The word *gsm*² is obscure. It has the determinative of water, and being written out alphabetically it suggests a foreign word. It possibly might stand for $\chi\acute{\alpha}\sigma\mu\alpha$, though the transliteration of χ by *g* is unusual. But it may also be a demotic writing for a hieroglyphic $\overleftarrow{\text{I}} \overline{\text{I}} \nabla$ 'side of a canal' (for *m*² = $\overline{\text{I}} \nabla$, see D 49, note 3 above), and be equivalent to $\pi\epsilon\rho\acute{\iota}\chi\omega\mu\alpha$ 'land bounded by a dyke or canal', *Pap. Tebt.* i, p. 80. The 'canal-land (?)' of the Crocodile (fem.) is a place-name, the crocodile being no doubt a local goddess; with *t-msḥ.t*, cf. Lake Timsah. See also D 175, note 1, p. 54 infra.

OSTR. D. 24 (Pl. II). ACKNOWLEDGEMENT OF RECEIPT
OF WHEAT.

1. Twt s Š-ny p mr pr-st.t (?)
2. n pr ʾMn n s 2-n sme a n rt-w n
3. t šme.t wn rtb n sw 35 a sw 17½ a sw 35 ʿn
4. e-te s n-y Ns-Mn s P-a.te-ʾMn-nsw-tw Z-ḥr s Mnḥs
5. n šḥn-w n p wh (?) ʾs n ḥsp 30 ḥn pe ʾp
6. n s 2-n st šp n ʾp
7. Šḥ ḥsp 30 ʾbt-2 šm ss 2

'Totoes, son of Shenai,¹ the chief baker² of the Temple of Amon, of the second³ phyle, greets the bailiffs of the stock-farm (?).⁴ There are⁵ 35 artabas of wheat = 17½ (artabas of) wheat = 35 (artabas of) wheat again, which Zminis, son of Petamestous, and Teos, son of Menhes,⁶ the collectors⁷ of "The Old Estate (?)"⁸ gave to me for year 30 in my account of the second phyle. They are received by reckoning (?).

Written in year 30, Payni day 2.'


¹ The literal meaning of the name as written is 'These have departed', but what the mythological reference is, I do not know. Perhaps the Greek transcription is *σενανης* (*Cat. Greek Pap. Brit. Mus.* iii, p. 164—a woman's name there).

² The same title is found in *Pap. Dem. Berlin*, 3116, col. 2, l. 18, with the

Greek equivalent ἀποκ[όμος] in *Pap. Casati*, vi, l. 1, and in Petrie, *Denderah*, pl. XXVI. A 28, 29, lit. 'overseer of the fire-chamber', i. e. kitchen or bakery. The reading of this last may perhaps be '-st.t (?)', cf. Spiegelberg, *Cat. Cairo Dem. Pap.* no. 30801.

³ The numeral is written with the old form of the ordinal numbers, cf. Griffith, *Cat. Rylands Pap.* p. 417. In what sense Totoes belonged to the second phyle is not clear, probably not as Chief Baker (cf. Otto, *Priester u. Tempel im Hellenistischen Aegypten*, i. 283), but he may have been priest as well, though it does not seem probable in so large an institution as the Temple of Amon at Thebes.

⁴ This word occurs again on two other ostraca in this collection (D 78, D 157) and Ostr. Louvre 9083 (Revillout, *Mélanges*, p. 92). Perhaps it is only a variant of the word *šmyme.t* which is found on an ostrakon at Cairo (*A. Z.* xxix. 70), and which Brugsch translates *Gehöft* 'farm-buildings', deriving it doubtless from

 which is found on the Pianchi stela with the meaning 'stables' or 'stud-farm', cf. Brugsch, *Wib.* 1390, *Suppl.* 1186.

⁵ i. e. 'I have in my charge', 'I account for'. The rent-collectors of the village which was on the estate of the Temple (p. 32 supra) would ordinarily hand over the rents, which were paid in kind, to the Temple-bailiffs; but in this instance they handed these 35 artabas direct to the Chief Baker for his use, and hence he addresses this ostrakon to the bailiffs.

⁶ These two officials are named also on D 100 and the former of them on D 103 also. On D 100 the name Menhes is clearly written in its more familiar form Menkhes.

⁷ Cf. Spiegelberg (*A. Z.* xlii. 57), who takes the *šhn* to have been 'finance officials', perhaps taxation officials, corresponding to the *λογευταί* who were the ordinary tax-collectors of Ptolemaic times (Grenfell and Hunt, *Fayum Towns*, p. 323). Here they are clearly collectors of rents or other dues belonging to the Temple.

⁸ Cf. p. 32 supra, D 19 and notes 2, 3 *ibid.*

OSTR. D 51 (Pl. II). ACKNOWLEDGEMENT OF RECEIPT OF WHEAT.

1. Ššnq s Hr
2. s Ššnq n nt z n P-šr-Mnt (?)
3. s P-šr-ḿMn-ḿpy wn rtb sw 1½ n p qws
4. n 29 e-te-k s n-n hr P-a.te-ḿMn (?) p mr šn Mnt
5. p ḥm-ntr 2-n ḥn n sw a.te-f n-n n p ḥ^c Mnt
6. ḥsp 9 st šp n ḿp sh n ḥsp 9 ḿbt-1 šm ss 26

'Sheshonk son of Hor (?), [and X.] son of Sheshonk, say unto Psen-monthes son of Psenamenophis: there are ¹ 1½ artabas of wheat by the

29- $\chi\acute{o}\delta\varsigma$ measure ² which thou hast given to us on behalf of Petamounis (?), the chief priest ³ of Montu (and) second prophet, among the wheat which he gave us for the festival of Montu ⁴ of the 9th year. They are received by reckoning (?).

Written in year 9, Pachons day 21.'

¹ i. e. 'we have'.

² The artaba varied in size locally and hence was frequently defined. What was the meaning of this particular measure, which occurs frequently, is obscure. It is discussed in Griffith, *Cat. Rylands Pap.* iii, p. 397, and references given there.

³ The *mr-šn* is represented in the Canopus and Rosetta decrees by ἀρχιερεύς, and etymologically by the word λεισῶνις. He was administrator as well as chief priest of the temple and was elected annually (*Arch. f. Papyrusforschung*, ii, p. 122; cf. Griffith, *u. s. p.* 65, note 3).

⁴ There is, as far as I know, no record of the date of the annual feast of Montu at Thebes. From this it would appear that it was possibly in Pachons.

OSTR. D 100 (Pl. II). ACKNOWLEDGEMENT OF RECEIPT
OF WHEAT.

1. Še-ny s Ḥns-p-ḥrt p gwt n pr Mnt nb
2. . . . s tp p nt z n Ns-Mn s P-a.te-ḤMn-nsw-tw
3. Z-ḥr s Mnḥ n šḥn-w n p wh (?) 's wn rtb
4. n sw 10 a sw 5 a sw 10 'n e.te-tn n-y ḥr
5. p fy pr Mnt nb . . . s tp
6. st šp 'p
7. šḥ n ḥsp 30 'bt-I šm ss 21

'Shenai, son of Khespokhrates, the *gwt*¹ of the temple of Montu, lord of . . . ² (of) the first phyle saith to Zminis, son of Petamestous, (and) Teos, son of Menkhes,³ the collectors of "The Old Estate": there are 10 artabas of wheat = 5 (artabas of) wheat = 10 (artabas of) wheat again, which you have given me on account of the bread-rations ⁴ (of) the temple of Montu, lord of . . . (for) the first phyle. They are received by reckoning (?). Written year 30, Pachons day 21.'

¹ Cf. Spiegelberg in *A. Z.* xxxvii. 36. The meaning is uncertain; from similar hieroglyphic titles Spiegelberg thought it might mean a workman, but in demotic

ACKNOWLEDGEMENT OF RECEIPT OF WHEAT 41

at any rate the title is always associated with a temple or a god. In his later *Cat. Demotic Papyri at Cairo* (no. 31080) Spiegelberg translates it 'kut-Priester', and as its holder is described as belonging to a phyle (D 103 below), he was probably a priest.

² Montu is usually 'lord of Wese (Karnak)' or 'of Hermonthis', or rarely 'of Totun' (*Cat. Dem. Papyri Cairo, u. s.*), but I cannot read any of these in the present signs.

³ See D 24 and notes 6 and 7, p. 39, supra. For the 'Old Estate', cf. D 19, note 2 (p. 32).

⁴ Cf. D 31, note 6, infra, p. 52.

OSTR. D 103 (Pl. II). ACKNOWLEDGEMENT OF RECEIPT
OF WHEAT.

1. Še-ny s Hns-p-hrt p gwt n pr
2. Mnt s p nt z n Ns-Mn s P-a.te-Mn-nsw-tw
3. [p] šn n (?) t (?) my.t rs n hsp 30 wn rtb n sw $5\frac{1}{2} \frac{1}{12}$
4. [a sw] $2\frac{1}{2} \frac{1}{4} \frac{1}{24}$ a rtb n sw $5\frac{1}{2} \frac{1}{12}$ 'n e.te-k [n-y]
5. [hr p] fy n pr Mnt nb . . .
6. sh hsp 30 'bt-4 pr (?) . . .

'Shenai, son of Khespokhrates,¹ the *gwt* of the temple of Montu, (of the) phyle² saith to Zminis, son of Petamestous,³ the collector of the Southern Island⁴ for year 30: there are $5\frac{1}{2} \frac{1}{12}$ artabas of wheat [= wheat (artabas)] $2\frac{1}{2} \frac{1}{4} \frac{1}{24} = 5\frac{1}{2} \frac{1}{12}$ artabas of wheat again, which thou hast given [to me on account of the] bread-rations (?)⁵ of the temple of Montu, lord of

Written in year 30, Pharmuthi (?)'

¹ Cf. D 100, supra, p. 40.

² In D 100 Shenai is said to belong to the first phyle. Here the reading looks like 'fifth phyle', but the number is faint, and I do not venture to insert it. It would be unprecedented to find a man belonging to two phylae in succession (cf. Otto, *Priester u. Tempel*, i. 31) except in the circumstances arising out of the formation of the fifth phyle (Canopus decree), and the date does not allow of that explanation here; but see *P.S.B.A.* xxxi. 219, where a priest appears to belong to two phylae at once. A few months only separate this ostrakon and D 100.

³ Cf. D 24.

⁴ Not referred to elsewhere, I believe.

⁵ Cf. D 31, note 6, p. 52 infra.

OSTR. D 135 (Pl. V). ORDER TO DELIVER WHEAT.

1. a.nw a p gy n t rtb n sw 2
2. Py-k s My a h p tbhe nte-y
3. t.t-f (?) n-t.t-k *δοθηναι πικωτι*
τας δυο αρταβ(ας)

'See¹ to the giving² of two artabas of wheat (to) Pikos, son of Moui, according to the petition which I have received (?) from thee. (*Greek*)³ To be given to Pikos, the two artabas.'

¹ The old form of imperative retained in the Coptic *ⲁⲛⲁⲧ*.

² *ⲉⲙⲏⲧ actio dandi: so far only the Bohairic form *ⲁⲛⲏⲧ* seems to have occurred (Peyron).

³ Mr. Milne has kindly read the Greek. There is room for the two missing letters at the end, and possibly a trace of them exists.

OSTR. D 12 (Pl. III). LAND MEASUREMENT.

1. hsp 11.t 'bt-4 'h ss 20 n hy-w n P-twl
2. n P-šr-'Np s Py-k erme (?) pe-f 're nt hn
3. p yh 'Š-'hy mh-1 n rs

4. $\frac{1}{2} \frac{\overset{\bullet}{1}}{1\frac{1}{4}} \frac{1}{2} \frac{1}{16} a tmt (?) \frac{1}{2} \frac{1}{8} \frac{1}{32}$

5. te-f (?) . . .

6. $\frac{1}{2} \frac{1}{8} \frac{1\frac{1}{4} \frac{1}{8}}{1\frac{1}{4} \frac{1}{16}} \frac{1}{2} \frac{1}{4} a tmt (?) \frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16}$

7. ybt (?) . . .

8. $\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{I\frac{1}{4}} \frac{1}{2} \frac{1}{4} \frac{1}{32} a tmt (?) \frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16}$

9. te-f (?) . . .

10. $\frac{1}{4} \frac{1}{16} \frac{1}{\frac{2}{8} \frac{1}{16}} \frac{1}{2} \frac{1}{8} \frac{1}{16} a tmt (?) \frac{1}{4} \frac{1}{16}$

'Year 11, Khoiak day 20, the measurements of Ptollis for (?) Psenenupis,

son of Pikos, and (?) his companion, which are in the first field of Asychis on the South.¹

$$\frac{1}{2} \frac{1\frac{1}{4}}{1\frac{1}{4}} \frac{9}{16} = \text{total } (?)^2 \frac{2\frac{1}{2}}{3\frac{1}{2}} (\text{arura})^3$$

its adjacent (?)⁴ (piece)

$$\frac{5}{8} \frac{1\frac{3}{8}}{1\frac{5}{16}} \frac{3}{4} = \text{total } (?) \frac{1\frac{5}{8}}{1\frac{5}{8}} (\text{arura})$$

East (?) . . .

$$\frac{7}{8} \frac{1}{1\frac{1}{4}} \frac{2\frac{5}{2}}{3\frac{1}{2}} = \text{total } (?) \frac{1\frac{5}{8}}{1\frac{5}{8}} (\text{arura})$$

its adjacent (?) (piece)

$$\frac{1\frac{5}{8}}{1\frac{5}{8}} \frac{1\frac{1}{6}}{1\frac{1}{6}} \frac{1\frac{1}{6}}{1\frac{1}{6}} = \text{total } (?) \frac{5}{16} (\text{arura}).'^5$$

¹ This system of recording land measurements has been explained by Kenyon in his *Cat. Greek Pap. Brit. Mus.* ii, p. 129. The dimensions of the sides of each plot are written round a line representing the plot. The unit of measurement is the *h.t.* = 100 cubits linear*, or should be, strictly speaking, as the scribe employs the fractions of the arura here and in all the instances I have met with, the arura having a set of symbols for its fractions distinct from those for ordinary fractions, which should properly be used for those of the *h.t.* Since the arura was 100 × 100 cubits, or a square *h.t.*, it comes to the same thing for practical purposes, though it is logically indefensible, if he says $\frac{1}{2}$ (ar.) × $\frac{1}{2}$ (ar.) = $\frac{1}{4}$ arura, when he means $\frac{1}{2}$ (*h.t.*) × $\frac{1}{2}$ (*h.t.*) = $\frac{1}{4}$ arura. It is only a substitution of the symbols he is working with. The area is obtained by multiplying together the means of the two opposite numbers. When the two opposite sides of a plot have the same length, the figure is written out once and a dot placed on the other side of the line.

Other examples of land measurement may be found in *Cat. Greek Pap. u. s.* and *Pap. Tebt.* no. 87 (Greek), in Brugsch, *Thesaurus*, iii. 567 (hieroglyphic), Hall, *Greek and Coptic Ostraca*, p. 128 (Coptic), and in demotic, in this collection are several examples.

² A symbol having a strong likeness to the fraction $\frac{1}{8}$ (ar.) followed by a dot comes in each case between the preposition *a* ('amounting to') and the result. It must stand for 'total' or 'superficies'.

³ None of the fractions are carried beyond the nearest $\frac{1}{32}$. Strictly the first result should be $\frac{8\frac{5}{8}}{1\frac{2}{8}}$, i.e. $\frac{1}{1\frac{2}{8}}$ more than is set down. The second result is overstated by $\frac{7}{5\frac{1}{2}}$, the third by $\frac{3}{5\frac{1}{2}}$, and the fourth is understated by $\frac{1}{3\frac{1}{2}}$. On other ostraca the measurements are carried down to $\frac{1}{64}$ arura.

⁴ This is speculative: I cannot read it.

* This *h.t.*, the linear measurement, must not be confused with the *mh h.t.* or square cubit, a unit of surface. This *h.t.* is a different word altogether.

⁵ Against each of the first three measurements some notes are recorded in the margin; but as I do not feel at all sure of their reading, I give them under reserve here. To the first: *sp* . . . *mḥ* 50 (?) *n ḥt* 'remainder . . . 50 square cubits', and below it *a st* $\frac{1}{2} \frac{1}{8}$. . . '= $\frac{5}{8}$ arura', which I take to mean that 50 square cubits have for some reason or other been omitted from the measurement and also $\frac{5}{8}$ ar. of land unfit to be included owing to it being desert, salt-marsh, &c., indicated by the word I cannot read. To the second: *sp a mḥ* 80 (?) 'remainder 80 (?) cubits' and . . . *st* $\frac{1}{4} \frac{1}{16}$ ' . . . arura $\frac{5}{16}$ '. To the third: *sp* . . . *mḥ* 80 (?) 'remainder . . . 80 (?) cubits'.

OSTR. D 23 (Pl. IV). ALLOTMENT (?) OF LAND.

1. a.rḥ-w a P-šr-Mnt s P-hb st 3 a st $1\frac{1}{2}$ a st 3 'n
2. sh 'O-phṯ s Ḥr-s>S ḥsp 30 'bt-4 šm ss 2
3. sh Ḥns-Tḥwt s P-šr-Mn a st 3 a ḥ p nt sh ḥry
4. sh P-a.te-p-šy s Ḥr-Tḥwt
5. a st 3 a ḥ p nt sh ḥry
6. sh S-wsr s 'Nḥ-Ḥ'p
7. st 3 a st $1\frac{1}{2}$ a st 3 'n

'There have been adjudged (?)¹ to Psenmonthes, son of Phibis, 3 aruras = $1\frac{1}{2}$ aruras = 3 aruras again. Written by Apathes, son of Harsiesis, year 30,² Mesore day 2.

(2nd hand) Written by Khesthotes, son of Psenminis, for 3 aruras as is above written.

(3rd hand) Written by Petepsais, son of Harthotes, for 3 aruras as is above written.

(4th hand) Written by Senwosre,³ son of Ankh-Hapi, 3 aruras = $1\frac{1}{2}$ aruras = 3 aruras again.'

¹ *rḥ*, primarily 'to know', 'recognize', seems to have a technical meaning here. It is followed by *a* (ε) and apparently means 'to recognize as belonging to', 'measure out to', 'adjudge', just the meaning of the Coptic verb ϩωϣε which is found followed by ε in the same sense, e. g. Z. 419, ϩϩⲟⲟⲩⲛ ⲧⲁⲣ ϫⲉⲛⲕⲱⲉⲣ ⲛⲧⲧⲉⲣⲉⲛⲁ ⲛⲁⲣⲱϣⲉ ⲉⲛⲧⲉⲙⲛⲟⲩⲟⲩⲱϣ ⲉϩⲱⲧⲁ 'for he knows that the fire of Gehenna will be meted out to those who have refused to hearken'. The derivation of ϩωϣε is unknown and may come from this special use of *rḥ*. (The

other verb *pwye* 'to see to', 'consider', is associated with *rĥ* by Brugsch, *Wb.* p. 868, and by Griffith, *Cat. Rylands Pap.* iii. 367, but this word, whether it have the same origin or not, has become differentiated in meaning.) Dr. Griffith has kindly referred me to what is perhaps a similar use of the word *rĥ* in earlier times, *Beni-Hasan*, i, p. 59, where Chnemhotep relates how the king 'came . . . and caused one city to know its boundary with another city, establishing their landmarks as heaven, reckoning their waters (*rĥ mw-sn*) according to that which was in the writings', &c., i.e. allotting their rights in the water for irrigation purposes. Probably the sense is approximately the same here, and these ostraca may refer to rectifications of boundaries of land disturbed by the inundation. The amount of land is sometimes so small as to exclude the idea that they can be allotments of *kleroi* or of farms to royal *georgoi*.

This ostrakon is one of a considerable group. Revillout has published four examples from the Louvre, nos. 8007, 9070, 9083, and 9152 (*Mélanges*, pp. 108, 97, 92, 99), but I cannot agree with many of his readings. There are sixteen examples in this collection, and five others, unpublished, are known to me. They usually state that so much land has been adjudged (?) to X. This formula is expanded in Louvre 9083, 9152 to 'there has been adjudged (?) to the (land-) measurements' (*a n ĥy*) of X, &c., and in D 41 here we have 'there has been adjudged (?) for the compensation of the measurements (*n p's n ĥy-w*) of the year 23 of Caesar to X'. In Louvre 9070 we read 'There have been adjudged (?) to X for the tillage (*wpt wpt*) of the temple of Montu, lord of Thebes' so many aruras. These documents are usually signed by three officials, but their status is not revealed. The land is always agricultural land but its locality is nowhere more closely defined than 'in Jême'. Some few of the ostraca give further details, which only make the subject more obscure; they will be discussed in the notes as they occur.

² I am inclined to think that the whole group dates from about the same period. The regnal years fall into two groups, one ranging from 2 to 9, the other from 22 to 37, with a single one of year 17 between them. Only one, D 41 (not published here because it is partly obliterated), bears a definite date, year 23 of Augustus. But another, D 82 below, bears the name of a man, Pikos the younger, son of Permamis, who is almost necessarily identified with a group of Greek ostraca which Mr. Milne attributes to the years 94 to 75 B.C. (Part III, no. 12 note). On palaeographical grounds I should be content to accept Mr. Milne's date also for my group, except perhaps for D 44, which looks to me Roman; but I confess to having little confidence in my ability to put anything like an accurate date to these demotic hands on ostraca, and as I cannot distinguish D 41 with its certain Augustan date from the rest of the group, I must leave the problem open.

³ This official signs four other ostraca in this group ranging between years 29 and 36. His name is the same as that of the 12th dynasty kings which used to be transliterated as Usertesén, and of which Sethe gave the correct reading and interpretation (*Untersuchungen*, ii; *A. Z.* xli, p. 45), equating it with the Sesostris of the Greeks. For the demotic form, see Spiegelberg, *Rec. trav.* xxviii, p. 195. I have refrained from using the Greek form of the name as it does not occur as a proper name in Ptolemaic or Roman times.

OSTR. D 1 (Pl. IV). ALLOTMENT (?) OF LAND.

1. a.rḥ-w ᵓPwlnys s Th'm
2. rtb sw 10 (?) $\frac{1}{4}$ Zme q st 3 a st $1\frac{1}{2}$ a st 3 'n
3. sh S-ws(r) s 'Nḥ-H'p n ḥsp 35 ᵓbt-2 pr
4. sh Ḥr-s-ᵓS s Ḥns-te-f-nḥt a q st 3
5. a st $1\frac{1}{2}$ a st 3 'n n ḥsp 35
6. sh P-šr-Ḥr s P-šr-Ḥns a q st 3 a st $1\frac{1}{2}$ a st 3 'n
7. sh P-šr-ᵓMn-ᵓpy s Ḥr-Tḥwt st 3
8. a st $1\frac{1}{2}$ st 3 'n a ḥ p nt ḥry

'There have been adjudged (?) (to) Apollonius, the son of Teham¹² (in) Jême high-land 3 aruras = $1\frac{1}{2}$ aruras = 3 aruras again. Written by Senwosre, son of Ankh-Hapi, year 35 Mechir.

(2nd hand) Written by Harsiesis, son of Khons-tef-nekht, for high-land 3 aruras = $1\frac{1}{2}$ ar. = 3 ar. again in the year 35.

(3rd hand) Written by Psenuris, son of Psenkhonsis, for high-land 3 aruras = $1\frac{1}{2}$ ar. = 3 ar. again.

(4th hand) Written by Psenamenophis, son of Harthotes, 3 aruras = $1\frac{1}{2}$ ar. (=) 3 ar. again according to the above.'

¹ The final letter of this name may perhaps be *n* instead of *m*; if so, it could represent $\Theta\acute{\epsilon}\omega\nu$.

² The words *rtb sw 10 (?) $\frac{1}{4}$* , '*10 $\frac{1}{4}$ (?) artabas of wheat*', look as though they had been inserted later, probably after the ostrakon was signed. It may represent a rent reserved on the land allotted, but if so, it is a very high one. Cf. D 44, note 2, p. 49 infra.

³ Cf. Spiegelberg, *Pap. Elephantine*, p. 15, note ii.

OSTR. D 25 (Pl. IV). ALLOTMENT (?) OF LAND.

1. a rḥ-w a P-ḥr s Ns-ne-w-ḥmn-ᵓw Zme
2. q st $1\frac{1}{2}\frac{1}{8}\frac{1}{16}$ a st $\frac{1}{2}\frac{1}{4}\frac{1}{16}\frac{1}{32}$ a st $1\frac{1}{2}\frac{1}{8}\frac{1}{16}$ sh S-ws(r) s 'Nḥ-H'p
3. [ḥsp] 29 2-pr ss 4
4. [sh . . . -]Tḥwt ḥn' Pa-zme a st $1\frac{1}{2}\frac{1}{8}\frac{1}{16}$ a st $\frac{1}{2}\frac{1}{4}\frac{1}{16}\frac{1}{32}$ a st $1\frac{1}{2}\frac{1}{8}\frac{1}{16}$ 'n

5. [sh] st $1\frac{1}{2} \frac{1}{8} \frac{1}{16}$ a st $\frac{1}{2} \frac{1}{4} \frac{1}{16} \frac{1}{32}$ a st $1\frac{1}{2} \frac{1}{8} \frac{1}{16}$ 'n a h p nt sh hry

6. [sh . . . -] Thwt a st $1\frac{1}{2} \frac{1}{8} \frac{1}{16}$ a st $\frac{1}{2} \frac{1}{4} \frac{1}{16} \frac{1}{32}$ a st $1\frac{1}{2} \frac{1}{8} \frac{1}{16}$ 'n



'There have been adjudged (?) to Pkhoiris, son of Snakhomneus,¹ (in) Jême high-land $1\frac{1}{8}$ aruras = $\frac{2}{3}\frac{7}{2}$ ar.² = $1\frac{1}{8}$ ar. Written by Senwosre, son of Ankh-Hapi, [year] 29, Mechir 4.

(2nd hand) [Written by -] Thoout and Pasemis for $1\frac{1}{8}$ aruras = $\frac{2}{3}\frac{7}{2}$ ar. = $1\frac{1}{8}$ ar. again.

(3rd hand) [Written by] $1\frac{1}{8}$ ar. = $\frac{2}{3}\frac{7}{2}$ ar. = $1\frac{1}{8}$ ar. again as is written above.

(4th hand) [Written by -] Thoout for $1\frac{1}{8}$ ar. = $\frac{2}{3}\frac{7}{2}$ ar. = $1\frac{1}{8}$ ar. again.'

¹ This name, which is not uncommon in the Theban district, means 'devoted to Nakhomneus', the latter being a surname of Amon. But what the surname means as an epithet of Amon it is difficult to say. Its literal meaning is 'They of *Hmnw* are coming', i.e. the gods or spirits of Shmun, the eight elemental gods, children of Ra, who were associated with Thoth in his worship at Hermopolis (Brugsch, *Dict. Geogr.*, p. 750). The form of the name is comparable with Thoteus, 'Thoth is coming', and several others.

² The two signs for the fractions $\frac{1}{8}$ and $\frac{1}{32}$ of an arura are sometimes ligatured when they follow one another, and this has caused them to be read as a single sign. Griffith (*P.S.B.A.* xiv, p. 410 table, and *ibid.* xxiii, p. 295, and *Cat. Rylands Pap.* iii, p. 414) reads the group as $\frac{2}{16}$ in order to make an equation when the fraction $\frac{1}{2}$ is divided into its component parts. In a similar context it occurs in *Pap. Strassburg* no. 7, line 3. But I believe the Egyptian was satisfied to equate the $\frac{1}{2}$ to as many smaller fractions as he knew, viz. $\frac{1}{2} \frac{1}{8} \frac{1}{16} \frac{1}{32}$. When he wanted to express $\frac{1}{64}$, he adopted another system, see D 6, note 2. Υ , probably the first letter of Υ  \triangleright , and not Υ (as Griffith, *Cat. Rylands Pap.* p. 414) = $\frac{1}{16}$ arura; and Υ , abbreviated often to Υ (hierogl.  \triangleright) = $\frac{1}{32}$.

OSTR. D 6 (Pl. IV). ALLOTMENT (?) OF LAND.

1. a.rh-w a P-hb s P-šr-Mnt n Zme q
2. tkm st $\frac{1}{32}$ a st $1\frac{1}{2}$ a st $\frac{1}{32}$ 'n sh Hry n hsp 7.t
3. sh Hry hn' Pa-Mnt a q st $\frac{1}{32}$ a st $1\frac{1}{2}$ a st $\frac{1}{32}$ 'n hsp 7.t
4. sh P-šr-Mnt hn' P-šr-Mnt a tkm st $\frac{1}{32}$ n hsp 7.t
5. sh Hr-p-R' a h p nt sh hry n hsp 7.t

'There have been adjudged (?) to Phibis, son of Psenmonthes, in Jême high-land (under) oil-crop 1 arura $\frac{1}{32} = (\text{land-cubit}) \frac{1}{2}^2 = \text{arura } \frac{1}{32}$ again. Written by Erius in year 7.

Written by Erius and Pamonthes for high-land arura $\frac{1}{32} = (\text{land-cubit}) \frac{1}{2} = \text{arura } \frac{1}{32}$ again, in year 7.

Written by Psenmonthes and Psenmonthes for oil-crop arura $\frac{1}{32}$ in year 7.

Written by Harpres in conformity to that which is written above, in year 7.'

¹ *ikm*, the final letter is written with a stroke so small as to be little more than a mere dot—and this occurs elsewhere as well as here—so as to raise a question whether the reading should not be *ik = tgy* of Rosetta, l. 9, where *yh-w tgy = παράδεισοι*, 'orchards'. But since, so far as I know, *tgy* does not occur alone without *yh* and as in one of this group (D 26) the word is undoubtedly *tgm*, I have preferred to take it so here. The *tgm*-plant produced an oil which was extensively used by the Egyptians. Loret (*Flore Pharaonique*, ed. 2, p. 49) identifies it with *Ricinus communis*, mainly on the authority of Revillout; but the identification is not free from doubt.

² Apparently there was no symbol for $\frac{1}{64}$ arura. We know the hieroglyphic words for the fractions of the arura down to and including $\frac{1}{32}$, but none is known for $\frac{1}{64}$ (cf. Griffith, *P.S.B.A.* xiv, table, p. 410). So it is expressed in *mh ytn* 'land-cubits' (the *mh ytn* being one-hundredth of an arura) as $\frac{1}{2}$ 'land-cubits'; strictly speaking $\frac{1}{64}$ arura = 1.5625 land-cubits.

Ostr. D 44 (Pl. IV). ALLOTMENT (?) OF LAND.

1. a.rh-w a Z-hr s Py-k
2. n Zme st (?) q st $7\frac{1}{2} \frac{1}{4} \frac{1}{8}$
3. a st $3\frac{1}{2} \frac{1}{4} \frac{1}{8}$ a st $7\frac{1}{2} \frac{1}{4}$ 'n sh Pa-Mnt n hsp 17
4. sw $33\frac{1}{2}$ bt (?) $2\frac{1}{8}$ a sw 1
5. tkm $1\frac{1}{2} \frac{1}{4}$

'There have been adjudged (?) to Teos, son of Pikos, in Jême aruras (?) (of) high-land $7\frac{7}{8}$ aruras = $3\frac{7}{8}$ ar. = $7\frac{3}{4}$ ar. again. Written by Pamonthes in year 17. Wheat $33\frac{1}{2}$ (artabas)², spelt (?)³ $2\frac{1}{8}$ (artabas) to wheat 1 (artaba). Croton-oil $1\frac{3}{4}$ (artabas)⁴.'

¹ These figures do not correspond, though the reading is quite certain. Either the first must be corrected to $7\frac{3}{4}$ by omitting the final fraction; or if $7\frac{7}{8}$ be accepted, then $3\frac{7}{8}$ should be $3\frac{1}{8}$, and $7\frac{3}{4}$ becomes $7\frac{7}{8}$.

² If this be the entire rent, it is doubtless a round figure. If the land was $7\frac{3}{4}$ ar. in extent, it means $4\frac{1}{2}$ art. wheat per arura, which would work out exactly at $33\frac{7}{8}$ artabas rent. If the land was $7\frac{7}{8}$ aruras, it means $4\frac{1}{4}$ artabas per arura, working out exactly at $33\frac{1}{2}$. In either case the result is not far removed from the average rent of crown-land at Tebtunis somewhat earlier than this (*Pap. Tebt.* i, p. 564).

³ The reading is very uncertain. Cf. Griffith, *Cat. Rylands Pap.*, p. 412, for the same group, who reads it *bt* (?) or *šs* (?). The ratio would be about that for *δλυρα*, cf. *Pap. Tebt.*, p. 560, value of wheat to olya = 5:2, or as the ratio is put on the ostrakon, spelt $2\frac{1}{2}$ art. = wheat 1 art.*

⁴ Presumably this is the ratio of croton-oil to wheat.

OSTR. D 2 (Pl. IV). ALLOTMENT (?) OF LAND.

1. ḥsp 4.t a.rḥ-w a P-šr-Mn s P-šr-ṽS ne-f yḥ
2. Ptlwmys s ṽMnys ḥn
3. st $9\frac{1}{2}\frac{1}{8}$ sw $4\frac{1}{2}$ st $\frac{1}{2}$ 2.t st $2\frac{1}{2}$ k.t (?) ḥn st 25
4. sw $3\frac{1}{6}$ 1.t $2\frac{1}{2}$ a st 5 a st $2\frac{1}{2}$ a st 5 ḥn sh P-šr-Mn
5. s ḲO-pḥt
6. sh ṽY-m-ḥtp s Hry st 5 a st $2\frac{1}{2}$ a st 5 ḥn n ḥsp 4.t
7. sh Gphln s Ḥr-p-bk st 5 a st $2\frac{1}{2}$ a st 5 ḥn n ḥsp 4.t
8. πτολεμαῖος σε(σημαιωμαι) (ετους) δ'

'There have been adjudged (?) to Psenminis, son of Psenesis, (as?) his lands¹ from (?) Ptolemy,² son of Ammonius, among $9\frac{5}{8}$ aruras (at?) $4\frac{1}{2}$ (artabas of) wheat,³ $\frac{1}{2}$ arura (at?) 2,⁴ $2\frac{1}{2}$ aruras;⁵ another, among 25 aruras (at?) $3\frac{1}{6}$ (artabas of) wheat, 1, $2\frac{1}{2}$ (aruras), making 5 aruras = $2\frac{1}{2}$ aruras = 5 aruras again. Written by Psenminis, son of Apathes.

(2nd hand) Written by Imuthes, son of Erieus, 5 aruras = $2\frac{1}{2}$ aruras = 5 aruras again, in year 4.

(3rd hand) Written by Kephalon, son of Harpbekis, 5 aruras = $2\frac{1}{2}$ aruras = 5 aruras again, in year 4.

(Greek) I, Ptolemy, have signed, year 4.'

* In *P.S.B.A.* 31/50 Dr. Griffith rejects the reading *δδῖ* (*δλυρα*) but agrees that it represents some grain or other. Spiegelberg (*Rec. trav.* 28/187; *Cairo Cat. Demot. Pap.* p. 2) treats it as a measure = *κεράμιον*.

¹ Elsewhere *n ne-f y h* (D 68) 'for his lands' or 'as his lands'.

² In two other instances (ostraca in private possession unpublished) a name is inserted here—in one case preceded by *n*—but what its relation is to the preceding name is by no means clear. Perhaps the land assigned to Psenminis had belonged to Ptolemy. In any case, the latter is presumably the man who signs in Greek at the foot. In neither of the instances quoted does the corresponding individual sign the ostrakon.

³ Probably the annual rental per arura of the ground out of which an allotment is being made.

⁴ This group, which I cannot read, occurs also in D 68 and D 82 in the same connexion as here. It is a feminine substantive and is always followed by a number which ranges between 1 and 3 and admits of fractions (ordinary fractions, not those of the arura). I suspect that it is the name of some crop other than the wheat which always precedes it. Sometimes it is written so as to be indistinguishable from the word *s.t* 'seat' (without its determinative), but usually it is a little more 'curly' in its upper part. It is not impossible that it reads *mp* 'year'

⁵ This is the amount actually allotted; but in all the examples I know of this group of ostraca, there is never any relation between the number so allotted and the larger number 'among' or 'from' which it is taken, nor any relation to the other numbers involved. Here we have two plots of $2\frac{1}{2}$ aruras allotted, making a total of five.

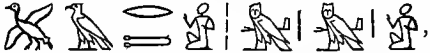
OSTR. D 82 (Pl. IX). ALLOTMENT (?) OF LAND.

1. $\text{hsp } 23 \text{ a.rh-w a Py-k p hm s P-rm-mm (?) hn st } 3$
2. $n \text{ sw } 6\frac{1}{4} \dots \text{ I.t (?) } \frac{1}{4} \text{ st } 1 \text{ hn st } 10 \text{ n sw } 6 \dots \text{ I.t (?) } \frac{1}{3} \text{ (?) } \frac{1}{8}$
st 1
3. $\text{hn st } 15 \text{ n sw } 3 \dots \text{ 3.t st } 1\frac{1}{2} \text{ a st } 3\frac{1}{2} \text{ a st } 1\frac{1}{2} \frac{1}{4} \text{ a st } 3\frac{1}{2} \text{ 'n}$
4. sh 'SkI' Gphln
5. $\text{sh Hrmys s Phyln st } 3\frac{1}{2} \text{ a st } 1\frac{1}{2} \frac{1}{4}$
6. $\text{a st } 3\frac{1}{2} \text{ 'n n hsp } 23$

'Year 23, there have been adjudged (?) to Pikos the younger, the son of Permamis,¹ among 3 aruras of $6\frac{1}{4}$ (artabas of) wheat $1\frac{1}{4}$, 1 arura; among 10 aruras of 6 (artabas of) wheat $1\frac{1}{2}\frac{1}{4}$ (?), 1 arura; among² 15 aruras of 3 (artabas of) wheat 3, $1\frac{1}{2}$ arura, making $3\frac{1}{2}$ aruras = $1\frac{3}{4}$ aruras = $3\frac{1}{2}$ aruras again. Written by Asklas, son of Kephalon.

(2nd hand) Written by Hermias, son of Philon, $3\frac{1}{2}$ aruras = $1\frac{3}{4}$ aruras = $3\frac{1}{2}$ aruras again in year 23.'

¹ This is a not infrequent name on Theban ostraca in its Greek form *περμάμος*, fem. *περμάμις*: but hitherto it has only occurred twice in demotic publications, on an ostrakon in the Louvre, no. 8112 (ap. Chardon, *Dict. Démotique*, p. 113), and on the *verso* of the Pap. Brit. Mus. 1201 (*Rec. trav.* xxxi, pl. v, l. 16). I do not think there can be serious doubt as to the reading. The hieroglyphic

transcription is , perhaps 'the man of the *dām*-palm'. For *περμ-* = *p rm* cf. Spiegelberg, *A. Z.* xliii, pp. 89, 158. The same name *πικῶς νεώτερος περμάμος* occurs on six Greek ostraca (see Part III, no. 12 note), and this Pikos being the only one distinguished by the epithet 'the younger', it is natural to conclude that the same person is named on the Greek and demotic ostraca.

² The stroke which looks like *nt* before *hn* is continuous with the top stroke of *sh* in l. 4, and I believe it is merely a flourish belonging to it, especially as it was written over, and therefore after, the horizontal stroke of *hn*. In line 3 the number 15 is certain.

OSTR. D 31 (Pl. III). TRANSFER OF TEMPLE SERVICES.

1. [P-šr ?]-Mnt s P-a.te-Ḥns-p-ḥrt p nt z n yt-ntr Yr.t-Ḥr-ar-w
s sp-sn


- n 'bt-4 pr ss 28 a 'bt-1 šm ss 27
2. [shn-y] n-k pe 'bt n ḥ.t-ntr n s tp nte-k 'r ne-f šms-w
 3. [ne-]f 'rš-w ne-f ḥ^c-w e.bnp-k t 'š-w m-s-y n mt
 4. n p t e.nte-k s p fy p ḥnq hn nh
 5. 3 sw $\frac{1}{6}$ ḥn t wpre.t e-w wm nt nb
 6. nk nb nt a ḥp n p 'bt rn-f e-w wm
 7. p ky n p tre 'bt-4 pr ss 15
 8. sh n ḥsp 12 (?) n K^cmyts 'w.s.
 9. pr-^co nt ḥwe

'Psen(?)'-monthes, son of Petekhespokhrates, saith to the divine father¹ Inaros,² son of Inaros, [I have leased]³ to thee my temple-month⁴ in the first phyle *of Pharmuthi day 28 to Pachons day 27* that you may do its services,⁵ its celebrations (and) its feasts without your making any claim for them against me in any respect whatsoever, since to you belong the solid offerings (?)⁶, the beer,⁷ three *hin* of oil (and) one-sixth (artaba of) wheat in the . . . when they⁸ eat, (and) everything whatsoever that

shall accrue during the month aforesaid when they eat the . . . of the . . .⁹ of Pharmuthi day 15.

Written in year 12 (?) of Commodus, the King who is august.¹⁰

¹ A general title of honour given to any priest who held no special rank.

Cf. Canop. 3, where  = *oi ἄλλοι ἱερείς* = dem. *n ky-w w^bb-w*.

² Spiegelberg, *Rec. tr.* xxviii. 197.

³ Restored from D 175 below, and from a very similar demotic ostrakon at Brussels (E 353) of the fourteenth year of Tiberius. The verb *shn* is used of a temporary assignment (lease or pledge) of land in *Pap. Strassb.* no. 9, l. 7; *Pap. Reinach*, no. 5, l. 30; and Ostraca Louvre, nos. 9081, 9052 (Revillout, *Mélanges*, pp. 175-6); or of chattels, *Pap. Reinach*, no. 4, l. 9 (cows). The same temporary quality of transfer applies in these instances of priestly offices.

⁴ This with similar expressions in other ostraca here proves that the term of service of each phyle was one month, which was not so clearly stated before (Otto, *Priester u. Tempel*, i. 24-5). The words between asterisks are written above the line in the original.

⁵ For the meanings and Greek equivalents of these words see Griffith, *Cat. Rylands Pap.* iii, p. 319.

⁶ *fy* is that which is brought, any offering. It seems likely, however, that the temple offerings were largely a matter of contract, or at any rate not wholly voluntary; and when they were in the shape of food they became the perquisites of the priests. Perhaps the *fy* were largely bread (cf. Brugsch, *Wtb.* p. 536).

⁷ In view of the frequent occurrence of *hng* in later demotic = $\text{ϩ}\text{H}\text{K}\text{E} : \text{ϩ}\text{E}\text{A}\text{K}\text{K}(\text{n})$ 'beer', and its spelling, both here and elsewhere, with *g*, I have not ventured to depart from that translation, though I have a suspicion that it rather represents the old word *hnk* 'liquid-offering' here, which in the temples meant wine and milk rather than beer.

⁸ i.e. the priests.

⁹ Cf. D 122, l. 8. The reading is certainly *tre*, but I cannot give any interpretation. It is not possible to read *pre* 'dream'.

¹⁰ Cf. D 28, note 3, p. 31, supra. [In connexion with this group of ostraca, see one just published by Prof. Spiegelberg, *A. Z.* xlix. 37, and his valuable notes.]

OSTR. D 122 (Pl. III). TRANSFER OF TEMPLE SERVICES.

1. [P-šr-Mnt (?) s P-a.te-] Hns-p-hrt p nt z n yt-ntr
2. [. . . . s shn-y]n-k pe 'bt n ḥ.t-ntr n s 3-n šty
3.]bt-1 'ḥ ss 14 nte-k 'r ne-f šms-w
4.]-w e.bn-p-k t 'š-w m-s-y n mt n p t
5. [e.nte-k s p] fy p ḥnqe p kft (?) glm

6.] pe (?) 'bt nṭe-y t.t-w ḥ.t-y
 7.] ḥp nte-y t n-k ty (?)
 8.]pe-k (?) 'bt n s 4-n ḥn^c p qy (?) n p tre
 9. ḥn^c nt a ḥp n-k e-w p fy
 10.]nte-k t n-y p sp . .
 11. pe 'bt 'bt-4 šm
 12. sh
 13. nt ḥwe

' [Psenmonthes (?), son of Pete]khespokhrates, saith to the divine father [X, son of Y, I have leased] to thee my month of the temple in the third phyle (and its) dues¹ [of Mesore day 15 to] Thoth day 14 that thou mayest do its services, [its celebrations, its feast]s (?) without your making any claim for them against me in any respect whatsoever [since to you belong the] solid offerings (?), the beer, the² wreaths [which shall accrue during] my month and I will take them myself happen and I will give thee [in exchange for (?)] thy month in the fourth phyle³ together with the⁴ and the which shall accrue to thee, they being (?) the solid offerings (?) [and the beer (?)] and thou shalt give me the remainder my month of Mesore Written Augustus.'

¹ *šty*, see Griffith, *Cat. Rylands Pap.* iii. 319.

² The reading seems to be *kft* or possibly *kfn*, in either case an unknown word. If it could be read *kf*, it might be *ḥḏḏ* : *ḏḏḏ* 'branches', especially of palm-trees, but as against this the determinative looks like a vessel.

³ This must mean an exchange of duties between the two priests for their respective months.


⁴ Cf. D 31, l. 7.

OSTR. D 175 (Pl. III). TRANSFER OF TEMPLE SERVICES.

1. yt-ntr Hr . . . s 'Mn (?) -ḥtp p nt Z n (?)
 2. Ns-pe-w-t s Bs šḥn-k n-y pe-k
 3. 'bt n Qsm n 'bt-4 pr
 4. ss 9 a 'bt-1 šm ss 9 n Bs s (?) Ns-pe-w-t pe-k šr

5. n te-y 'r ne-f šms ne-f 'rš w e.bn-p-y
6. t 'š-k m-s-y n mt p t(?) nte-K
7. t n-y(?) p(?) .sw(?) . . hn nh(?) 2(?) $\frac{1}{12}$ (?)
8. 'bt-4(?) pr ss 9

'The divine father Hor, son of Amenothos (?), saith to Spotous, son of Besis, thou hast leased to me thy month of Qesm¹ of Pharmuthi day 9 till Pachons day 9 belonging (?) to² Besis, son of (?) Spotous thy son; and I will do its services (and) its celebrations without causing thee to make any claim upon me for anything on earth, and thou shalt give³ me(?) the . . (artabas) of wheat (and) $2\frac{1}{2}$ (?) *hin* of oil(?) Pharmuthi (?) day 9.'

¹ Written , probably the name of the temple of some goddess. This can hardly be the same as the *gsm*' of D 22.

² It is not clear how the 'month' could belong both to Spotous and to his son.

³ From here to the end the text is a palimpsest and very difficult to decipher.

OSTR. D 221 (Pl. X). TRANSFER OF TEMPLE SERVICES.

1. yt-ntr
2. p nt z n yt ntr Hf-Hns s . . . shn[-y]
3. n-k pe 'bt n ḥ.t-ntr n s 3-n
4. n 'bt-4 šm mte-k 'r ne-f šms-w ne-f 'r
5. šw e-bn(?) -k t 'š m-s-y n mt p t
6. mte-k t p fy p ḥnq
7. hn n nh 2 ef sw(?)
8. n t mte.t yt-ntr p 'bt . . . sh
9. n ḥsp i i . t n n pr-'o-w nt ḥwe
10. 'bt-4 šm ss i

'The divine father, son of, saith to the divine father Khapokhonsis, I have leased to thee my temple-month of the third phyle for Mesore so that thou mayest do its services (and) its celebrations; thou shalt not cause any claim to be made against me in

regard of anything on earth, and thou shalt take the solid offerings (?) (and) the beer, two *hin* of oil, meat (and) corn (?) as the due (?)¹ of a divine father (for) the temple-month aforesaid (?). Written in year 11 of the august kings,² Mesore day 1.'

¹ This may be only an unusual way of writing *mt* = $\mathfrak{m}t$, 'the beer, &c., of the office of a divine father.'

² The only joint emperors to whom such a date can apply are Septimius Severus and Caracalla. The eleventh year of their joint reign would be A. D. 208-9.

OSTR. D 235 (Pl. X). TRANSFER OF TEMPLE SERVICES.

1. [A s B p nt z n C s D]
2. [shn-k] n-y (?) ne-k 'bt-w n thb (?) n (?) h-t-ntr n
3. [n ?] rpy-w [n] h.t[-w-ntr]. . . . Zme (?) 'Py pr-Mnt nb To-tn (?)
4. [n hsp . .] Wspšyns Sbsts (?) 'bt-1 pr ss 4 š' p mnq n rnp (?) . .
5. . . . 3.t n Wspšyns 'bt-1 pr 'n nte-y 'r ne-w šms-w ne-w 'rš-w
6. e.bn-p-y t 'š-w m-s-k n mt nb (?) p t e.'nk s nt nb nk nb nt e-w a hp n n 'bt-w
7. nt sh hry hp nte . . . -k n . . 'bt-w nt (?) hry (?)
8. t 'š-y m-s-k n mt n p t e.bn-y rḥ
9. nte-k 'r syh
10. . . . n n škr erme-k hr n 'bt-w
11. . . . škr hr-w sh n
12.

'[A, son of B, saith to C, son of D, 'thou hast leased] to me (?) thy months¹ of temple-duties² of the shrines and temples in (?) Jême (?),³ Ophi, (and) the temple of Montu in To-tun (?) for the [second ?] year of Vespasian Augustus (?), Tybi day 4, until the completion of the year (?), [being year] 3 of Vespasian, month of Thoḥ again ;⁴ and I will perform their services (and) their celebrations, without my making claim for them against thee in any respect whatsoever, since to me⁵ belongs everything which shall accrue in the months above mentioned. If [anything

shall come to thee in?] the months above mentioned [or any one should?] cause me to make a claim on thee for anything whatsoever, I shall not be able [to claim it of thee?], and thou shalt keep possession [thereof and I shall not have any question] with thee as to the rent (?)⁶ of the months [aforesaid] the rent (?) on account of them. Written'

¹ The only instance I know of a lease for more than a month's service.

² The reading is uncertain; but if it be *thb*, it is doubtless the same word that we have in the Canopus decree *n gy n thb* (Tanis, l. 31 = El hisn, l. 9) = *αι ἀγνείαι*, i.e. the payment of the priests for their religious services (Otto, *Priester u. Tempel*, ii. 32). For another instance of the same word see Spiegelberg, *Cairo Cat. Demotic Papyri*, no. 30611, l. 10. In the Canopus decree it means the payment for services, here it is the services themselves, called after one of the principal duties, viz. that of 'sprinkling' the statues of the gods (Moret, *Rituel du culte divin*, p. 171 sq.).

³ Jême was the Memnoneia on the west bank, Ophi was Karnak on the east bank, and To-tun was the site of a temple of Montu somewhere close to Thebes (cf. Spiegelberg, *Cairo Cat. u. s.* p. 258, n. 4).

⁴ i.e. for the eight months from Dec. 30, A.D. 69, to Aug. 29, A.D. 70.

⁵ The scribe began writing *mte-k* and altered it *'nk*.

⁶ This word is found in the decrees of Canopus and Rosetta as = *πρόσοδοι* 'the revenues of the state', especially those derived from sources other than the taxes—chiefly rents; and this is the meaning also of *ⲡⲚⲔⲔⲔ* in Coptic (Crum, *Copt. MSS. Fayyum*, p. 79; Id., *Coptic Ostraca*, Ad. 15, p. 23; Krall, *C.P.R. Kopt. Texte*, pp. 72, 107).

OSTR. D 197 (Pl. V). LIST OF PHYLAE.

1. n s w^cb 12
2. n s tp w^cb 12
3. n s 2-n w^cb 12
4. n s 3-n w^cb 11
5. n s 4-n w^cb 12
6. n s 5-n w^cb 10

'To each (?) phyle, 12 priests.¹
 To the first phyle, 12 priests.
 To the 2nd phyle, 12 priests.
 To the 3rd phyle, 11 priests.
 To the 4th phyle, 12 priests.
 To the 5th phyle, 10 priests.'

¹ I cannot read the critical word in this line. I suppose it is a statement of the normal number in each phyle and we should expect *n s nb in w^{sb} 12*. The fifth phyle was instituted by the decree of Canopus, 238 B. C.; but the writing here seems to me to be Roman. The inscription is apparently complete.

OSTR. D 88 (Pl. VI). OATH.

- Recto*
1. ḥ p ḥn nte P-hb s Ḥr . . .
 2. a ḥ-r-f pr Ḥns nb ḥ ḥsp 10 (?) ḥbt-1 šm (?) ss 19
 3. n Ḥns-Tḥwt s P-a.te-y-m-ḥtp (?) z ḥnḥ
 4. Ḥns nb ḥ nt ḥtp ty erme ntr nb
 5. nt ḥtp erme-f p hw šp te-k
 6. t.t $\frac{1}{4}$ a.ḥ-r-y a (?) ḥpr (?) bp-s
 7. ḥn-y (?) e.ḥ-r-k t pr.t šḥ.t
- Verso*
8. nte-w wy ar-f
 9. e-f ḥr p ḥn nte Ḥns-Tḥwt
 10. t t pr.t šḥ.t e-f st
 11. a tm ḥ-r-f nte P-hb t
 12. sw rtb $2\frac{1}{4}$
 13. te-w (?) p ḥnḥ a rt
 14. Pa-Mnt

'Copy of the oath which Phibis, son of Hor . . . , shall¹ make (in) the temple of Khons, lord of time,² in year 10 (?), Pachons (?) day 19, to Khesthotes, son of Petimuthes (?), saying, "As liveth Khons, lord of time, who dwelleth here, and every god who dwelleth with him,³ (since) the day I received⁴ your quarter share for storage (?)⁵ it has not . . .

If you give seed corn, let no claim be made upon him. If he make the oath, let Khesthotes give the seed corn; if he fail to make it, let Phibis give $2\frac{1}{4}$ artabas of wheat."

(2nd hand) The oath was given to Pamonthes.'⁶


¹ The future tense seems undoubted, though we should rather expect the oath to be made verbally first and then recorded as having been taken. The demotic is exactly the Sah. $\pi\alpha\lambda\alpha\upsilon\epsilon\tau\epsilon\rho\epsilon\phi\eta\rho\iota\varsigma\ \epsilon\alpha\alpha\upsilon$. Cf. Spiegelberg, *Demot. Pap. Strassburg*, p. 34, 'Eid welchen A. leisten wird,' quoting Wilcken, *Gr. Ostr.*

no. 1150, ὄρκος ὃν δέει ὁμόσαι Ἡρακλείδην; and another Greek example has recently been published in *A. Z.* xlvi, p. 168.

² As the moon-god Khons was 'lord of time'. Lanzone, *Mit.* pl. 343, 2. His temple at Thebes seems to have been known as the *Χεσεβαίηον* (*A. Z.* xlvi, p. 173), and Wilcken raises the question whether this can involve the above title *Hns nb ʿh* (or *nb ha*, as Revillout transliterated it). Though I know no parallel for the elision of the *n* of *nb*, I think Wilcken's suggestion must be correct. The Coptic form of ʿh is *ⲁⲓⲉ* : *ⲁⲓⲓ*, which would be quite right for *-aiη-*. The n. pr. *περεχενσεβαις* is also known (Wilcken, *Gr. Ostr.* ii, p. 480).

³ = *σύνναοι θεοί*.

⁴ lit. 'the day of receiving thy $\frac{1}{4}$ share which I did'.

⁵ *ʿpr*, a word unknown to me in demotic elsewhere; it is perhaps the hieroglyphic , but the meaning here is very doubtful.

⁶ I suppose Pamonthes was the temple official before whom the oath was taken. *a rt* = *ερατῖ-*.

OSTR. D 32 (Pl. VI). OATH.

1. h p ʿnh nte ʾr Pa-zme s P-šr-ʾNp
2. [n X. s] Py-k mbh Mnt hsp 2.t (?)
3. ʾbt-4 (?) ʾh ss 23 (?) z ʿnh Mnt nt htp ty
4. [erme] ntr nb nt htp ty erme-f ty sttr.t 8.t
5. [a.] ʾn-w n-t.t-y my ʾp n-t.t-k e-f ʾr p ʿnh (?)
6. nte-f wy n-f e-f mh t sttr.t 8.t nt hry
7. e-f st a tm ʾr-f nte-f ʾy e.ʾr-hr p rt
8. [nte-f] t ʿh (?) p ʿnh

'Copy of the oath which Pasemis, son of Psenenupis, shall make [to X, son of] Pikos, before Montu in the year 2 (?), Khoiak (?) day 23 (?),¹ saying, "As liveth Montu who dwelleth here [and] every god who dwelleth here with him, these 8 staters [which] were paid to me, let them be reckoned to thee." If he (i. e. Pasemis) makes the oath, let him make no claim on him (i. e. X), he paying the 8 staters aforesaid. If he fails to keep it, let him go before the Steward,² [and let him] confirm (?) the oath.'

¹ The month is either Athyr or Khoiak and the day is one of the twenties.

² The steward of the priests of the temple of Montu, the usual representative of the priests in business matters. In Wilcken, *Gr. Ostr.* no. 1150, an oath of

134 B. C. before Khonsu of Thebes, we have the phrase εἰ δὲ μὴ ἔρχεσθαι ἐπὶ τὸν ἐπιστάτην, i. e. no doubt the ἐπιστάτης τοῦ ἱεροῦ. This officer is named in the Canopus decree (Kom-el-hisn, Greek, l. 62), and is equivalent to the demotic (l. 20) *p rm nt šn*, who is found making oaths (not receiving them as here) on behalf of the priests in Spiegelberg, *Pap. Elephantine*, no. 5.

OSTR. D 104 (Pl. VI). OATH.

1. ḥ p ʿnḥ nte Py-k s Ḥns-Tḥwt a ʿr-f
2. n ḥfḥ n Zme a ʿr-f n ḥfḥ n Zme
3. n ḥsp 20.t ʿbt-3 šm ss 11 n Ne-w-ḥwe ta 4-Mn
4. ʿnḥ ʿMn na-ḥmn-ʿw nt ḥtp ty erme ntr nb
5. nt ḥtp ty n t n p še a.ʿr Twt s sp-sn pe-t
6. hy a bl ty bnp-y prq tkm
7. ḥn pe-t tkm bnp-y nw a ge e-f prq
8. bnp ʿḥ.t nte-y wm-f sh n ḥsp 21.t

‘Copy of the oath¹ which Pikos, son of Khesthotes, shall make in the dromos of Jême² shall make in the dromos of Jême (*sic*) in the year 20,³ Epiphi day 11 to Neuhoue (*νεχουα*?), the daughter of Phthouminis⁴: “As liveth Amon Nakhomneus,⁵ who dwelleth here together with every god who dwelleth here, since the departure which Totoes, the son of Totoes,⁶ thy husband, made from here, I have not rooted up (any) castor-oil plant among thy castor-oil (crop); I have not seen any one else rooting (it) up; no cow belonging to me has eaten it.” Written in the year 21’

¹ There is another copy of this same oath in this collection, D 180, but made by another individual. It is in the same handwriting. In l. 1 after ʿnḥ we have *nt e.ʿr My-ḥs s P-a.te*, then a fracture till *n ḥfḥ n Zme n ḥsp . . .*; thereafter the text begins in l. 3 at ʿbt-3 šm; the name 4-Mn is broken away. In l. 4 the words *nḥ z* (which must be a blunder for *nḥ-f z*) are inserted before ʿnḥ. In l. 5 *erme-f* is inserted after *ty*, while *s sp-sn* is omitted, and thenceforward the text is the same except that after 20.t the rest of the date ʿbt-4 šm ss 11 is added; this may be lost by fracture in D 104. The translation of D 180 is as follows: ‘[Copy of the] oath which Miusis, son of Pete, [shall make in the] dromos of Jême in year [21?], Epiphi day 11, to Neuhoue, daughter of [Phthouminis], and he (?) shall say: As liveth Amon Nakhomneus who dwelleth here and every god who dwelleth here with him, since the departure which Totoes, thy husband, made

from here, I have not rooted up (any) castor-oil plant among thy castor-oil (crop); I have not seen any one else rooting (it) up; no cow belonging to me has eaten it. Written in the year 21, Epiphi day 11 (altered from day 2).²

² Presumably the dromos of a temple of Amon—since the oath is taken before him—in Jême, i. e. on the west bank of the river at Thebes; possibly the great temple of Deir-el-bahri, which was dedicated to him, though his title of Nakhomneus occurs nowhere on the inscriptions there.

³ '20' must be a mistake for '21', as that is the date clearly written on D 180, as well as at the foot of the present ostrakon.

⁴ This name means 'the four Mins', Min being one of the gods having a manifold form; there are also references to four or more Montus and a corresponding name *φθουμωνθης*.

⁵ Cf. note 1 to D 25, p. 47, *supra*.

⁶ lit. 'Totoes, son of ditto', a frequent method of abbreviation.

OSTR. D 179 (Pl. XI). OATH.

1. ḥ p ʿnh nte a.ʿr Ḥr-wz
2. s P-šr-Mnt a ʿr-f ḥr (?) Zme n ḥsp 30
3. ʿbt-3 šm ss 6 (?) [n] P-šr-Mnt s Ws-
4. Mʿt-Rʿ z ʿnh ʿMn ne-w-ḥmn-ʿw nt
5. ḥtp ty erme ntr nb nt ḥtp ty erme-f
6. bnp-y t (?) ʿz a.ʿr-k z p ʿsy
7. nt e-y ʿr-f ḥr (?) ny sw-w nt (?) .ne-ḥr (?)
8. p srtyqws e-y t-s e-f
9. ʿr p ʿnh nte-f wy ar-f e-f st
10. a tm ʿr-f nte-f t sw $\frac{1}{3}$ $\frac{1}{12}$ $\frac{1}{24}$
11. sh (?)

'Copy of the oath which Haruothes, son of Psenmonthes, shall make¹ in (?) Jême in year 30, Epiphi day 6 (?), [to] Psenmonthes, son of Osimarres,² saying, "As liveth Amon Nakhomneus who dwelleth here and every god who dwelleth here with him: I have not lied to thee (?),³ for the damage which I have done to this wheat,⁴ which is before (?) the strategus, I will pay (for) it." If he (i. e. Haruothes) makes the oath, let him (Psenmonthes) make no claim on him; if he fail to keep it, let him give $\frac{1}{24}$ (artaba) wheat. Signed (?).'⁵

- ¹ *a.r* is written, but as it is followed by *a.r-f*, it can only be the same as *r epe*.
² Cf. *A. Z.* xlii, p. 46 and pl. IV.
³ Cf. *Pap. Insinger*, xxvii. 12.
⁴ lit. 'these wheats' in the plural. Cf. D III *pass.* and Coptic Texts no. 30, note 4, Pt. IV, p. 200, *infra*.
⁵ No name was ever written after *sh*, if it be *sh*.

- OSTR. D 9 (Pl. VII). LETTER.

1. ʾY-m-ḥtp s Ns-Pth n Mn-ʾS (?) te šr.t
2. e.ʾr-t gm ʾnqer e.ne-ʿn-f my te-w
3. mz' 2.t n-y nte.t t ʾn-w-s n-y a.ʾr-t gm
4. kwk ʿn my te-w . . 2.t (?) ne-a.ʾr-t gm n p ʿy
5. n t šr.t n Hr s Ns-Ḥns-p-R^c (?) m-s (?) ḥp b-ʾr-y rh
6. zhe a.wn ty ḥr-y t-w ne-ʾr ḥp n-y a R^c-qty
7. n w^c ḥbl nte-y . .
8. te-y gm ʾnqer ty n qb (?)
9. my mze $\frac{1}{4}$

'Imuthes, son of Nesptah, to my daughter Menese (?). If thou findest (any) excellent *anker*,¹ let two *matja* be given to me, and do thou have it sent to me. If thou findest *dūm*-palm dates also, let two (*matja*) of those which (?) thou findest be given to the daughter of Hor, son of Nesikhons-prê (?) I cannot touch anything (?) here.² I have taken those which I have to Rhacotis (Alexandria) in a parcel (?)³ of mine (?).

I find (some) *anker* here Send a quarter of a *mation*.'

¹ This is probably a foreign word, being spelt out. It has the determinative of a plant, and as the *μάτιον* was a dry measure for small things such as seeds, spices, salt, &c., it probably means some species of seed or nut. *e.ne-ʿn-f* = Copt. **ⲉⲛⲁⲛⲟⲩⲥ**.

² The translation of this sentence is very doubtful.

³ A word unknown to me elsewhere.

OSTR. D 14 (Pl. VII). LETTER.

1. T-šr.t-Bḥy ta T-šr.t (?) -n-Ḥns sme a
2. s P-4-Mnt ty mbḥ ḲMn p ntr ʿo nte-f a t [nw-y]
3. a ḥr-k ḥn ʿš-sḥn (ne-)nfr nb ḥ.t n mt nb p [t]
4. mn ze.t nm-y a ḥn a p-ḥw (?) te-y . . .
5. te-y tbḥ nm-k nte-k t ʿn-w (?)
6. a rs atbe ḥp te-y mqḥ (?) . . .
7. P-šr-Ḥns s Z-ḥr (?) nte-k t . . .
8. ty n p ʿyš šn (?) a m^c (?) . . .
9. šḥ n ḥsp 12.t n Twmty[n] . . .

‘Senbukhis,¹ the daughter of Senkhonsis (?), greets the son of Phthoumonthes² here before Amon the great god, who shall³ cause [me to see] thy face in all prosperity (?)⁴ before everything [on earth]. There is nothing to reproach me with⁵ up to to-day (?). I I pray thee to let them send southwards on account of what has happened (?). I am in trouble (?)⁶ [with regard to ?] Psenkhonsis, son of Teos (?). Do thou give , here to the ʿyš-priest (?)⁷; inquire in [every ?] place (?) Written in the 12th year of Domitian⁸’

¹ For the god Bukhis, the name of the sacred bull of Hermonthis, and its form in demotic, see Spiegelberg, *Rec. trav.* xxiv. 30.

² See D 104, note 4.

³ The future here no doubt implies an optative.

⁴ Or perhaps ‘success’. The words ʿš-sḥn nfr—or sḥn-nfr, they seem to be used interchangeably—occur often as an element in the valedictory phrases of letters (cf. Spiegelberg, *Cat. Demot. Pap. Cairo*, p. 201, note) and especially in petitions to the gods.

⁵ lit. ‘there is no fraud in me’—a common formula. Cf. *A. Z.* xlii, pp. 57–8.

⁶ Copt. $\alpha\kappa\alpha\sigma$ (?).

⁷ The word ʿyš has occurred so far only as a title or description of some members of a priestly college. Spiegelberg (*u. s. nos.* 30618, 30619) translates ‘ʿyš—Priester’. The context does not allow of any certainty as to whether it is the same word here.

⁸ A. D. 92–3. The month and day have disappeared with the portion of the ostrakon broken away.

OSTR. D 111 (Pl. VII). LETTER.

- (*Recto*) 1. Ns-Mn sy Z-ḥr p nt z pe-f sme a (?) ᵐY·m-ḥtp
 2. s P-a.te-ᵐMn-Rᶜ-nsw-t mbḥ ᵐMn p-hw ss 5
 3. te-y ᵐn-w n-k sw $\frac{1}{3}$ erme wᶜ.t ble zᶜ t st (?)
 4. Ta-wbst.t t rm.t Ns-p-wt sy Ns-Mn bnp Wn-nfr
 5. ᵐy n-y n sf (?) erme (?) wᶜ . . . z ᵐw-f
 6. a N ᶜn wᶜ . . . p-e.ᵐr fy n sw-w a ᵐPy
 7. e-y yᶜb m-šs e.ᵐr Wn-nfr ᵐy
 8. n-y ᵓ p . . . a.ᵐr-y n ᵐPy e-y t
 9. n-f ke sw $\frac{1}{3}$ a mḥ sw $\frac{2}{3}$ hb n-y n rst-
 10. -e n . . . e-f ḥp e.ᵐn-w-s
 11. n-k mte-k t ᵐw Wn-nfr
 12. n rste m-s p ke
 13. sw $\frac{1}{3}$ a mḥ p rtb sw 1
 14. ḥp bnp
- (*Verso*) 15. T-šr.t-Mn ta P-a.te-ᵐMn-Rᶜ-nsw-t
 16. wh p sw $\frac{1}{4}$ a.hb-k a.tb.e.t-f
 17. my ᵐn-f p bre 2 a.ᵐn-w n-k ḥr
 18. n sw.w n p-hw e-f ᵐw a N n rste
 19. t mt.t ᶜo.t hb n-y n rste n p wh
 20. n n sw.w n p-hw z n-y ᵐn-w-s n-k
 21. n nte ᵐr-k wh-s hb n-y nᵐm-s (?)
 22. sh ḥsp 28 3-ᵐḥ ss 5

ᶜZminis, son of Teos, utters his greeting to Imuthes, son of Petamestous¹, before Amon to-day, the 5th (of the month). I am sending them to you, $\frac{1}{3}$ (artaba) wheat and a basket² of chaff (?).³ Give them (?) to Taubastis, the wife of Nes-pwôt, son of Zminis. Onnophris did not come to me yesterday, because (?) he went back to the City (Thebes) a . . . , who took the wheat to Ophi. I am very ill. When Onnophris comes to me from the in Ophi, I will give (?)

him another $\frac{1}{3}$ (art.) wheat to make up $\frac{2}{3}$ (art.) wheat. Write to me to-morrow . . . if it is brought to thee, and send Onnophris to-morrow for the other $\frac{1}{3}$ (art.) wheat to complete the one artaba of wheat. If Senminis, the daughter of Petamestous, has not asked for the $\frac{1}{4}$ (art.) wheat which thou hast written about, let him bring the two baskets, which were brought to thee with the wheat to-day, when he goes to the City to-morrow. The chief thing is (to) write to me to-morrow, in addition (?) to the wheat to-day, (to say) that it has been brought to thee, that which thou didst ask for. Write it to me. Written year 28, Athyr day 5.'

¹ The Greek equivalent is not quite accurate. It represents *P-a.te-'Mn-nsw-t*, whereas here, and in l. 15 also, Amon-Ra takes the place of the usual Amon.

² This word is distinctly written with a feminine article here and with *t*, and yet it can hardly be different from the word *bre* with a masculine article in l. 17. Copt. ⲁⲓⲡ is feminine.

³ ⲉⲓⲩⲩ qy. $\text{ⲁⲎ} : \text{ⲁⲎⲓ}$.

OSTR. D 220 (Pl. VIII). MEMORANDUM.

1. z-yt (?) n-f n rn n
2. 'o hwt hn^c p sym
3. a.'n-y etbe ht e.'r
4. Hgr

'I have spoken (?)¹ to him in the matter of the male ass and the fodder which I bought from (?)² Akoris.'³

¹ I cannot explain the final *t*, if it be one; it closely resembles in form the *hn^c* of the following line, but that is impossible here. The phrase z-yt n-f is used as our word 'called' ('Simon called Peter'), see Griffith, *Cat. Rylands Pap.* iii, p. 407, and probably also *P.S.B.A.* xxiii, May, 1901, pl. II, f. 1, which Dr. Griffith explains as a participle. Here it can hardly be other than the first person singular of the *stm-f* form.

² Cf. Griffith, *u.s.* no. xv, A/2, B/3. Following e.'r is a sign resembling *ht* which I do not understand.

³ I think certain, but the first two letters are written over an earlier error perhaps *Sgr*.

OSTR. D 168 (Pl. IX). ACCOUNTS.

- 1. P-my 'bt-2 pr ss 25 I
- 2. p hw ms srtyqws I
- 3. 'bt-4 pr ss 18 2 ss 20 1
- 4. 'bt-1 šm ss 2 a p I a 6
- 5. Pa-'Mn 'bt-3 pr ss 10 I
- 6. p srtyqws I
- 7. 'bt-3 pr ss 10 I
- 8. šm ss 3 2
- 9. a 5 II

'Pmois, Mechir day 25 I¹
 the birthday (of the) strategus I
 Pharmuthi day 18 2 day 20 I
 Pachons day 2 for the . . . I = 6
 Pamounis, Phamenoth day 10 I
 The strategus I
 Phamenoth day 10 I
 day 3 2
 = 5 II.²

¹ It does not appear what the units are.

² This final summation for lack of space at the bottom is written in the margin between ll. 5 and 6.

INDEXES

(The numbers refer to the pages.)

1. GODS.

Amon, 32, 38, 62, 63.
Amon Nakhomneus, 59, 60.
Amonrasonther, 32, 33.
The Crocodile (fem.), 35, 37.
Khons, 57.
Montu, 40, 41, 55, 58.

2. KINGS AND EMPERORS.

Cleopatra III and Ptol. Alexander I, 34.
Augustus ('Caesar'), 27.
Caligula ('Gaius'), 23, 26, 28.
Vespasian, 55.
Domitian, 31, 62.
Commodus, 52.
Septimius Severus, 55 n.
Caracalla, 55 n.

3. GEOGRAPHY.

Bank of the Merchants' Houses, 23, 25,
26, 28.
Canal of the Crocodile, 35, 37.
" " Horus-the-bull, 35 n.
" " the Scorpion, 35 n.
Honekht, 34, 35.
Jême, 23, 26, 28, 31, 46, 47, 48, 55, 59, 60.
Ne (the City) = Thebes, 29, 30, 63, 64.
'The Old Estate (?)', village, 32, 38, 40.
Ophi, 33, 55, 63.
Pois, 32.
Qesm (?), 54.
Rhacotis, 61.
Southern Island, 41.
Temple of Amon, 38.
" " Khons, 57.

Temple of Montu, 40, 41, 55.
To-tun (?), 55.
Tseget (?), 34.

4. PERSONAL NAMES.

Akoris, 64.
Amenothes (?), 54.
Ammonius, 25, 49.
Ankh-Hapi, 44, 46, 47.
Apathes, 44, 49.
Apollonius, 46.
Apynkhis, 36.
Aristippus, 33.
Asklas, 50.
Asykhis, 43.

Besis, 54.
Bienkhis, 34.

Erieus, 29, 30, 48, 49.

Glen (Kleon ?), 25.

Harmonthes, 32.
Harpbekis, 49.
Harpikos, 34.
Harpres, 48.
Harsiesis, 44, 46.
Harthotes, 44, 46.
Haruothes, 60.
Herakleitos, 33.
Hermias, 50.
Horus, 33, 39.

Imuthes, 49, 61, 63.
Inaros, 51.

- Kallimachus, 25.
 Kephalon, 49, 50.
 Kephalos, 25.
 Khapokhonsis, 33, 36, 54.
 Khespokhrates, 40, 41.
 Khesthotes, 44, 57, 59.
 Khons-tef-nekht, 26, 28, 46.

 Menese (?), 61.
 Menhes, 38.
 Menkere, 37.
 Menkhes, 40.
 Misis, 37.
 Moui, 42.

 Nekthmonthes, 36.
 Nes . . . , 32.
 Nesptah, 61.
 Nespwôt, 63.
 Neuhoue, 59.

 Onnophris, 33, 63, 64.
 Osimarres, 60.

 Pa-by, 29, 30.
 Paeris, 25.
 Paminis, 23.
 Pamonthes, 25, 31, 37, 38, 57.
 Pamounis, 34, 65.
 Panekhates, 34.
 Pa-p-zoit, 37.
 Pasemis, 29, 37, 47, 58.
 Pempsaïs, 31.
 Permamis, 50.
 Pesuris, 37.
 Petamestous, 38, 40, 41, 63, 64.
 Petamounis, 40.
 Petekhespokhrates, 51, 53.
 Petepsaïs, 44.
 Petimuthes (?), 57.
 Phagonis, 29.
 Phibis, 34, 35, 44, 48, 57.
 Philon, 50.
 Phthouminis, 59.
 Phthoumonthes, 62.
 Pikos, 26, 28, 36, 37, 42, 43, 48, 50, 58, 59.
 Pkhelkhons, 32.

 Pkhembekis, 34.
 Pkhoiris, 47.
 Pmois, 32, 65.
 Pois (?), 34.
 Psenamenophis, 37, 39, 46.
 Psenamounis, 37.
 Psenapathes, 30.
 Psenenupis, 37, 42, 58.
 Psenesis, 49.
 Psenkhonsis, 46, 62.
 Psenminis, 44, 49.
 Psenmonthes, 23, 34, 35, 39, 44, 48, 51, 60.
 Psenuris, 46.
 Ptolemy, 49.
 Ptollis, 42.

 Senamenothis (?), 35.
 Senbukhis, 62.
 Senkhonsis, 62.
 Senminis, 64.
 Senwosre, 44, 46, 47.
 Shenai, 38, 40, 41.
 Sheshonk, 34, 35, 39.
 Snakhomneus, 47.
 Spotous, 54.

 Taubastis, 63.
 Teham, 46.
 Teos, 32, 33, 38, 40, 48, 62, 63.
 Thotsutmis, 34.
 Totoes, 38, 59.

 Wem-p-mou, 36.
 Weser-he, 29, 30.

 Zminis, 29, 30, 35, 38, 40, 41, 63.

 5. DEMOTIC WORDS.
 (A selected list.)

 *yp.t, 'oiphi', 31.
 *br (?), . . . , 33.
 *bt n h.t-ntr, 'temple-month', 51, 52, 54,
 55.
 *rp, 'wine(-tax)', 33.
 *rp, 'keramion', 33.

ʿ, 'charge', 37.
 ʿyš, 'yš-priest (?)', 62.
 ʿpe.t, 'poll(-tax)', 23, 25, 26, 28.
 ʿpr, 57.
 ʿrš-w, 'celebrations', 51, 54, 55.

 y^{ab}, v. 'to be sick', 63.
 yt (?), 'barley', 31.
 yt-ntr, 'divine father', 51, 52, 53, 54.

 wbt (?),, 30, 37 n.
 wp.t, 'work', 34.
 wpre.t, 51.
 wš (?), 'estate, farm (?)', 31, 38, 40.
 wt, 'pay', 25.
 wth, 'refined (silver)', 23, 25, 28.

 ble, 'basket', 63.
 bt (?), 'spelt', 48.

 pr-ūt, 'treasury', 29, 30.

 fy, 'bread-rations, solid offerings (?)',
 40, 41, 51, 52, 53, 54.

 m³, 'canal', 34.
 mr pr-st.t (?), 'chief baker', 38.
 mr šn, 'chief priest', 'lesonis', 39.
 mrwt, 'corn-land', 33.
 mh, 'pay', 34.
 ms, 'interest', 36.
 mš, 'mation', 61.

 nbe, 'dyke(-tax)', 26, 28.

 r, 'thesaurus, granary', 31.
 rm-w, 'men (of X.)', 25.
 rḥ 'adjudge (?)', 44, 46-50.
 rt, 'produce', 33.
 rl, 'bailiff', 38.

 ḥwe, 'surplus', 34, 35, 37.
 ḥnq, 'beer (?)', 51, 52, 54.

 ḥš, 'festival', 39, 41.
 ḥwe, 'Augustus', 31, 51, 53, 54.

ḥbl, 'parcel (?)', 61.
 ḥfth, 'dromos', 59.

 s, 'phyle', 38, 40, 41, 51, 52, 54, 56
 s.t-ywn, 'bath(-tax)', 26, 28.
 swt, 'deliver', 32.
 sp-w, 'arrears', 29.
 šhn, v. 'to lease', 53, 54.
 šhn, sb. 'lease', 31.
 šhn, 'collector', 38, 40, 41.
 šh wy, 'deed of cession', 31, 33.
 šhn, 'bank', 23, 25, 26, 28.

 šbte, 'merchant', 23, 25, 26, 28.
 šm, 'rent', 33, 34.
 šme.t, 'stock-farm (?)', 38.
 šms-w, 'services', 51, 52, 54, 55.
 škr, 'rent', 55.
 šty, 'temple-dues', 52.

 qws, 'χοῦς-measure', 32, 37, 39.
 qnb.t, 'council', 31.
 qt (?), 'copper *hite*, obol', 28 n.

ḥy n p tre, 51, 53.
 kwk, 'dām-palm dates', 61.
 gwt, 'a temple official', 40, 41.
 ḥft (?), 52.
 km, 'garden', 33.
 gsm³, 37.

 py (?), 'tax' (?), 36.
 p-w, 'apomoirā', 23, 26, 28.
 ḥḥb (?), 'sprinkling', 56 n.
 tkm, 'oil', 34, 35, 47, 48, 59.

 zš, 'chaff', 63.

6. FOREIGN WORDS.

ʿnqr, a plant (?), 61.
 nsytykw, ζυτικόν (?), 31.
 srtyqws, στρατηγός, 37, 60, 65.

Fragment D 5 contains approximately 10 lines of handwritten text in a dark ink on a light-colored parchment. The script is a dense cursive, with some characters appearing to be ligatures. The fragment is roughly rectangular but has jagged, broken edges, particularly on the right and bottom sides.

D 5

Fragment D 37 is a significantly larger and more irregularly shaped piece of parchment. It features multiple lines of handwritten text in a cursive script, similar to the other fragments. The text is densely packed and fills most of the fragment's surface. The parchment shows signs of age and wear, with some staining and uneven coloring.

D 37

Fragment D 52 is a large, roughly rectangular piece of parchment with many lines of handwritten text. The script is a cursive, and the text is arranged in several columns. The fragment has irregular edges, suggesting it was part of a larger document. The ink is dark, and the parchment is light-colored with some texture visible.

D 52

Fragment D 29 is a smaller, roughly triangular piece of parchment. It contains a few lines of handwritten text in a cursive script. The text is clearly legible and occupies the upper portion of the fragment. The parchment is light-colored and appears to be a separate fragment from the larger pieces.

D 29

Fragment D 19 contains several lines of handwritten Coptic text. The script is a cursive form of the Coptic alphabet. The text is arranged in approximately six horizontal lines across the fragment.

D 19

Fragment D 22 is an irregularly shaped piece of papyrus with several lines of handwritten Coptic text. The text is arranged in approximately six horizontal lines across the fragment.

D 22

Fragment D 24 is a trapezoidal piece of papyrus with several lines of handwritten Coptic text. The text is arranged in approximately six horizontal lines across the fragment.

D 24

Fragment D 28 is a trapezoidal piece of papyrus with several lines of handwritten Coptic text. The text is arranged in approximately six horizontal lines across the fragment.

D 28

Fragment D 51 is a large, irregularly shaped piece of papyrus with several lines of handwritten Coptic text. The text is arranged in approximately six horizontal lines across the fragment.

D 51

Fragment D 100 is a large, irregularly shaped piece of papyrus with several lines of handwritten Coptic text. The text is arranged in approximately six horizontal lines across the fragment.

D 100

Fragment D 103 is a trapezoidal piece of papyrus with several lines of handwritten Coptic text. The text is arranged in approximately six horizontal lines across the fragment.

D 103

Fragment D 12 contains several lines of handwritten text in a cursive script. The text is somewhat faded and difficult to decipher, but appears to be organized into lines with some horizontal strokes.

D 12

Fragment D 31 is a large, irregularly shaped fragment of papyrus with multiple lines of handwritten text in a cursive script. The text is dense and covers most of the fragment's surface.

D 31

Fragment D 175 is a small, roughly rectangular fragment of papyrus with several lines of handwritten text in a cursive script. The text is somewhat faded and difficult to decipher.

D 175

Fragment D 122 is a large, irregularly shaped fragment of papyrus with multiple lines of handwritten text in a cursive script. The text is dense and covers most of the fragment's surface.

D 122

Handwritten text on a fragment of papyrus, likely from a medical or administrative document. The script is a cursive form of ancient Egyptian hieroglyphs. The fragment is roughly rectangular with irregular edges.

D 2

Handwritten text on a fragment of papyrus, likely from a medical or administrative document. The script is a cursive form of ancient Egyptian hieroglyphs. The fragment is roughly rectangular with irregular edges.

D 6

Handwritten text on a fragment of papyrus, likely from a medical or administrative document. The script is a cursive form of ancient Egyptian hieroglyphs. The fragment is roughly rectangular with irregular edges.

D 23

Handwritten text on a fragment of papyrus, likely from a medical or administrative document. The script is a cursive form of ancient Egyptian hieroglyphs. The fragment is roughly rectangular with irregular edges.

D 1

Handwritten text on a fragment of papyrus, likely from a medical or administrative document. The script is a cursive form of ancient Egyptian hieroglyphs. The fragment is roughly rectangular with irregular edges.

D 25

Handwritten text on a fragment of papyrus, likely from a medical or administrative document. The script is a cursive form of ancient Egyptian hieroglyphs. The fragment is roughly rectangular with irregular edges.

D 44

Fragment of a document with several lines of handwritten text in a cursive script, likely Arabic or Persian. The text is densely packed and difficult to decipher due to the fragmentary nature of the piece.

D 45

Fragment of a document with several lines of handwritten text in a cursive script, likely Arabic or Persian. The text is densely packed and difficult to decipher due to the fragmentary nature of the piece.

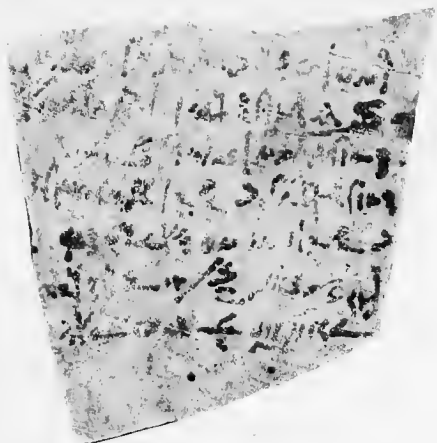
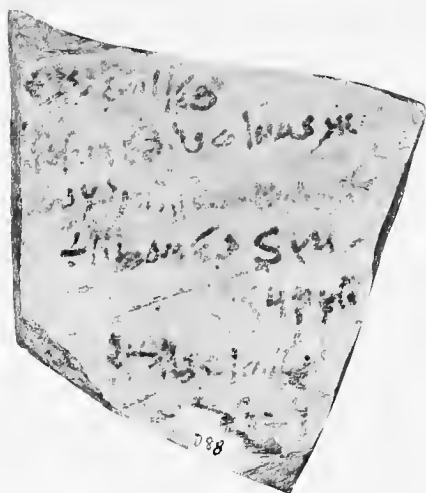
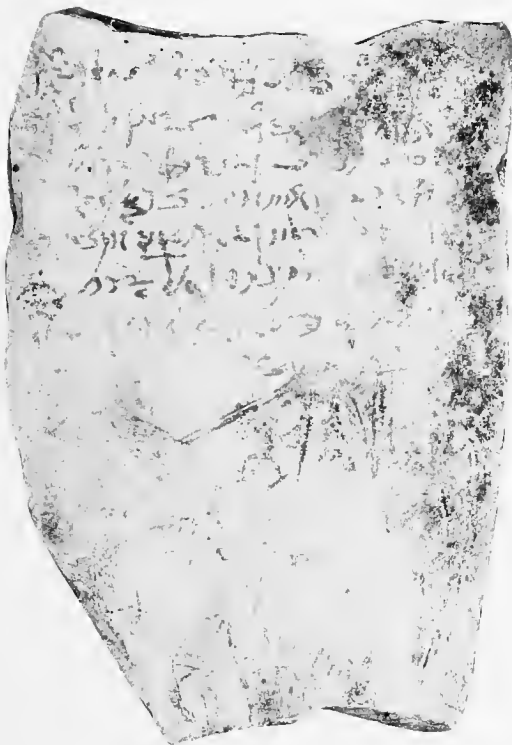
D 197

Fragment of a document with several lines of handwritten text in a cursive script, likely Arabic or Persian. The text is densely packed and difficult to decipher due to the fragmentary nature of the piece.

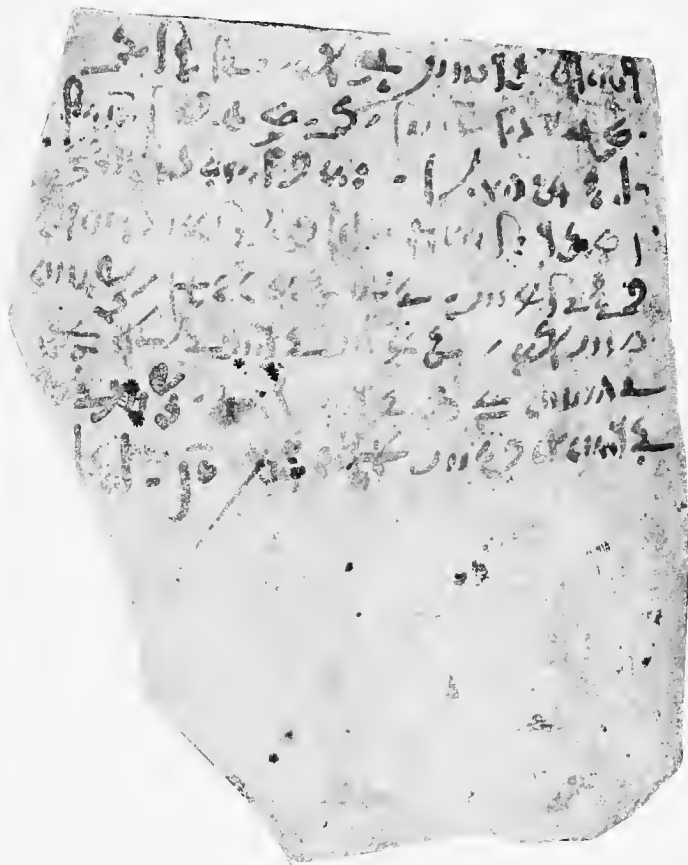
D 216

Fragment of a document with several lines of handwritten text in a cursive script, likely Arabic or Persian. The text is densely packed and difficult to decipher due to the fragmentary nature of the piece.

D 135

D 88 *recto*D 88 *verso*

D 32



D 104

...
 ...
 ...
 ...
 ...

D 61

...
 ...
 ...
 ...
 ...
 ...
 ...

D 4

...
 ...
 ...
 ...

D 220

Fragment D 55 contains several lines of handwritten Greek text in a cursive hand. The text is partially obscured by the fragment's shape and some staining.

D 55

Fragment D 56 contains several lines of handwritten Greek text in a cursive hand. The text is somewhat faded and obscured by staining.

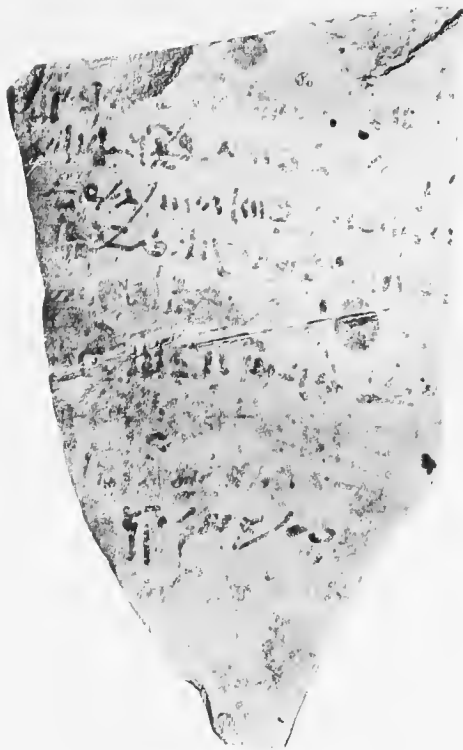
D 56

Fragment D 168 contains several lines of handwritten Greek text in a cursive hand. The text is heavily obscured by staining and the fragment's shape.

D 168

Fragment D 82 contains several lines of handwritten Greek text in a cursive hand. The text is somewhat faded and obscured by staining.

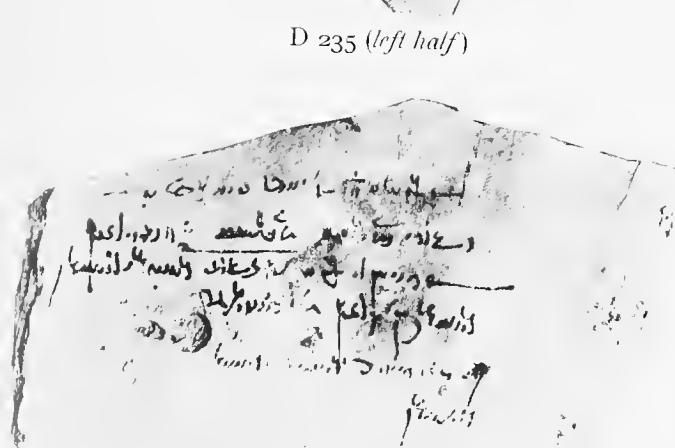
D 82



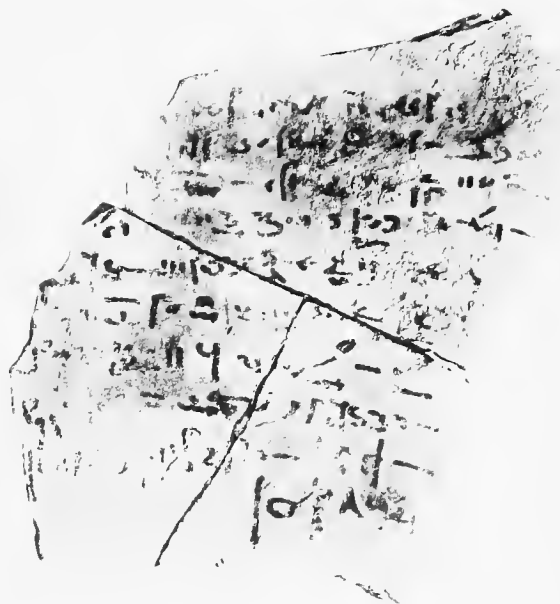
D 235 (left half)



D 235 (right half)



D 16



D 221

Fragment D 49: A small, irregularly shaped fragment of papyrus with several lines of handwritten text in a cursive script.

D 49

Fragment D 107: A fragment of papyrus with several lines of handwritten text in a cursive script, showing some signs of wear and discoloration.

D 107

Fragment D 179: A large, irregularly shaped fragment of papyrus with many lines of handwritten text in a cursive script, appearing quite dense.

D 179

Fragment C 26: A fragment of papyrus with several lines of handwritten text in a cursive script, showing some signs of wear and discoloration.

C 26

III

GREEK TEXTS

A. PTOLEMAIC

- I. RECEIPTS FOR TAXES PAID IN MONEY. NOS. 1-9.
- II. RECEIPTS FOR TAXES PAID IN KIND. NOS. 10-27.
- III. MISCELLANEOUS RECEIPTS. NOS. 28-31.

B. ROMAN

- I. RECEIPTS FOR TAXES PAID IN MONEY. NOS. 32-101.
- II. RECEIPTS FOR TAXES PAID IN KIND. NOS. 102-125.
- III. RECEIPTS FOR PERSONAL SERVICE. NOS. 126-130.
- IV. MISCELLANEOUS. NOS. 131-146.

INTRODUCTION

THE total number of Greek ostraca included in this collection is about 1500. A large proportion of these, however, are fragmentary or partly illegible, and only about 500 appeared to be worth copying. Even of these many are of little interest, especially those belonging to the common class of receipts for corn: and I have therefore selected for publication only such as seemed to give some fact to be added to the evidence accumulating with regard to the economy of Graeco-Roman Egypt.

Any large collection of Greek ostraca must now be treated in the main as supplementary to Wilcken's great publication: and its chief value is likely to be found in the additional light which it may give upon the taxation of Egypt. For this purpose I have grouped the texts according to the taxes to which they refer, and prefixed to each subsection references to Wilcken or other writers on the subject.

In preparing this work I have received most valuable help from Dr. A. S. Hunt, who has compared the transcripts of most of the Ptolemaic, and several of the Roman, ostraca with the originals, and made corrections and suggestions so numerous that they can better be acknowledged here than in sporadic notes. He has also read through the proofs, and thus assisted further in the improvement of the texts. I am indebted to Sir Herbert Thompson for the transcripts and translations of the demotic parts of the bilinguals.

J. G. M.

A. PTOLEMAIC

I. RECEIPTS FOR TAXES PAID IN MONEY.

(a) Ἄσπο().

The receipt in this ostrakon refers to a payment, the amount of which is lost, in copper at par on *ασπο*, a contraction which only suggests *ἀσπόρου*: in this case it would appear that a tax on unsown land might be paid in money, contrary to the general principle observed that land-taxes were payable in kind, except for those on ground occupied by fruit-trees. But, as has been shown by Grenfell and Hunt (*Tebtunis Papyri*, i, p. 39), there are instances of money-payments for other land-taxes: and it is not unreasonable to suppose that a tax on land which produced nothing, and so could not furnish material for a payment in kind, was settled in cash.

I. (G. 101). ·065 x ·082 (broken below). 156 or 145 B.C.

Ἔτους κε Μεσορή κ
τέ(τακται) ἐπὶ τὴν ἐν Ἐρμῶ(νθει) τρά(πεζαν)
ἐφ' ἧς Ἀπολλῶ(νιος) ασπο() κε L
Ψεναπάθης [
5 χα(λκοῦ) ἰσονό(μου) [].

'Year 25, Mesore 20. Psenapathes has paid into the bank at Hermonthis kept by Apollonios for unsown land (?) for the twenty-fifth year [*x* drachmae] of copper at par.'

1. Ἔτους κε: from the handwriting there can be little doubt that the date is the twenty-fifth year of Philometor or Euergetes II.

3. Ἀπολλῶνιος: possibly identical with the Apollonios of G. O. 342, who was in charge of a bank at Hermonthis in the thirtieth year.

(b) Βαλανικόν.

The receipts for bath-tax published by Wilcken are all of the Roman period, and he assumed (*Ostr.* i, p. 170) that the tax was introduced in

Egypt by Augustus. This view has already been shown to be incorrect (Grenfell and Hunt, *Hibeh Papyri*, i, p. 284), and the present ostracon proves the existence of the tax at Thebes in Ptolemaic times. I have another Ptolemaic ostracon from Denderah, which records the payment of 160 copper drachmae for bath-tax.

For notes on the tax in Roman times see p. 99.

2. (G. 120). 090 x 064.

154 or 143 B.C.

Ἔτους κζ' Ἐπεὶφ ἰᾶ
 τέ(τακται) ἐπὶ τὴν ἐν Ἐρμ(ώνθει) τρά(πεξαν)
 ἐφ' ἧς Ἐρμόφιλος βαλανεί(ο)
 κζ' L Μεμ(νονείων) Ψεμμών-
 5 θης τρισχιλίας
 ἑξακοσίας ἑικοσι
 / γ' χκ.
 Ἐρμόφιλος
 δ' ρπ.

'Year 27, Epeiph 11. Psemmonthes has paid into the bank at Hermonthis kept by Hermophilos for the bath-tax of the twenty-seventh year in the Memnonia three thousand six hundred and twenty (copper drachmae) = 3620 (dr.). (Signed), Hermophilos, 4180 (dr.)'

(c) Ἐλαϊκά.

The ostraca relating to payments for oil are almost always in the form of receipts given by the royal banks, into which the sums collected by the government officials from the *κάπηλοι* were passed (cf. *Rev. Laws*, xlvi. 3). The first three published here refer to oil used for the gymnasium at Thebes: it may be noted that no. 5 is dated five days later than no. 4, and so is in agreement with the direction in the Revenue Laws that oil should be measured out every five days to the dealers, and paid for if possible on the same day. It is not unreasonable to assume that each of these three ostraca refers to the amount of oil required for five days' consumption in the gymnasium: and, as the sums paid are comparatively small, averaging 500 copper drachmae, or approximately one silver drachma, it would not appear that the gym-

nasium was a very important institution. A similar receipt (G. O. 318) for the price of oil apparently for the use of the baths at Thebes about the same date is for 3000 copper drachmae—i. e. six times the amount spent for the gymnasium. No. 6, which shows a much larger payment, is probably for sums received from the dealers who retailed oil to the general public: the managers of the gymnasium perhaps did not obtain their oil from these dealers, but got it direct from the government officials.

3. (G. 102). ·095 x ·109.

Possibly 107 B.C.

Λι Φαρμούθι κγ τέτακται
 ἐπὶ τὴν ἐν Διὸς πόλει τῆι με(γάλλῃ)
 τρά(πεξαν) ἐφ' ἧς Ἀπολλώνιος ἐλαίου
 τοῦ εἰς τὸ γυμνάσιον ¹Λ Σιμάριστος
 5 χα(λκοῦ) ἰσονό(μου) † τετρακοσίας / υ.

(2 h.) τρα(πεξίτης) Ἀμμώνιος.

'Year 10, Pharmouthi 23. Simaristos has paid into the bank at Diospolis Magna kept by Apollonios for olive oil used in the gymnasium for the tenth year four hundred drachmae of copper at par = 400 (dr.). (Signed), Ammonios, banker.'

1. Λι: from the handwriting the reign of Soter II would seem a probable date for this and the two following ostraca.

4. (G. 103). ·086 x ·092.

Possibly 107 B.C.

Λι Μεσορῆ κγ τέτακται
 ἐπὶ τὴν ἐν Διὸς πόλει
 τῆι με(γάλλῃ) τρά(πεξαν) ἐφ' ἧς Ἀπολλώνιος
 ἀπὸ τιμῆς ἐλαίου τοῦ
 5 εἰς τὸ γυμνάσιον Ἀπολ-
 λώνιος Δεωνίδου χα(λκοῦ)
 ἰσονό(μου) † πεντακοσίας
 / φ. Ἡρακλείδης.

(2 h.) Ἡρα(κλείδης).

'Year 10, Mesore 23. Apollonios son of Leonidas has paid into the bank at Diospolis Magna kept by Apollonios as the price of olive oil used in the gymnasium five hundred drachmae of copper at par = 500 (dr.). (Signed), Herakleides. (Countersigned), Herakleides.'

5. (G. 128). ·063 x ·097. Possibly 107 B.C.

Λι Μεσορή κῆ τέ(τακται) ἐπὶ τὴν
 ἐν Διὸς πόλ(ει) τῆι με(γάλλῃ) τρά(πεξαν) ἐφ' ἦς
 Ἀμμώνιος ἐλαϊκῆς ιΛ
 τοῦ εἰς τὸ γυμνάσιον Ἀπολλώνιος
 5 Λεωνίδου χα(λκοῦ) ἰσονό(μου) ἐξακοσίας
 / τ χ. Ἀμμώνιος.
 (2 h.) Νικομάχου.
 γ. ι. Νικόμαχος.

'Year 10, Mesore 28. Apollonios son of Leonidas has paid into the bank at Diospolis Magna kept by Ammonios for the dues on olive oil used in the gymnasium for the tenth year six hundred (drachmae) of copper at par = 600 dr. (Signed), Ammonios. (Countersigned), Nikomachos.'

3. Ἀμμώνιος: the relationship between the various bank officials who sign these ostraca is not clear. Presumably the one who is named as 'over' the bank is the head: and, if there was only one bank concerned in the three payments recorded on nos. 3, 4, and 5, it would appear that Ammonios, who signed no. 3 as a subordinate of Apollonios on 23 Pharmouthi, succeeded him in charge of the bank between 23 and 28 Mesore.

6. (G. 119). ·064 x ·093 (broken on left). Second to first century B.C.

Φ]αρμουθι ιε τέ(τακται) ἐπὶ τὴν ἐν Διὸς πόλ(ει) τῆι με(γάλλῃ)
 τράπεξαν . .]. ἀπὸ τι(μῆς) ἐλαίου καὶ κίκι(ος) Ἑρμογένης
]. ἐξ π πέντε τρισχιλίας / π ε γ'.
 Ἀπο[λ]λώνιο(ς) τρ(απεζίτης).

'[Year x], Pharmouthi 15. Hermogenes has paid into the bank at Diospolis Magna [] as the price of olive and castor oil [] five talents three thousand (drachmae) = 5 T. 3000 (dr.). (Signed), Apollonios, banker.'

3. ἐξ: this presumably relates to the amount of oil.

The next ostrakon is rather obscure: as it refers to a payment in respect of sales of sesame, it would appear to belong to the series of receipts dealing with the revenue from oils; but there is an entry, in a position in the formula which would suggest that it was intended to give the general classification of the tax, of the title *νιτρική*. It is difficult to see the connexion between the sale of sesame and that of natron, beyond the fact that the latter very likely, as the former certainly, was a royal monopoly (cf. next section).

7. (G. 116). 065 × 080. Latter part of third century B.C.

Λκδ Παῦνι κδ
 νιτρικῆς Κολ νοπό(λεως)
 Θοτεὺς Τασο(ῦτος?) εἰς τιμὴν
 σησάμου ἑξ/ϛ. × ×
 5 'Ηλιόδωρος.

'Year 24, Pauni 24. For the tax on natron in Kol[]inopolis Thoteus son of Tasous (has paid) as the price of sesame oil six drachmae = 6 (dr.). (Signed), Heliodoros.'

1. Λκδ: the most probable date is in the reign of Euergetes I; the writing would suit this better than the twenty-fourth year of Philadelphus.

2. Κολ νοπ: this contraction presumably represents a place-name ending in -πόλεως.

(d) *Νιτρική*.

The *νιτρική*, which is mentioned both on papyri and on ostraca (cf. Wilcken, *Ostr.* i, p. 264), is found on the latter with the addition *πλύνον*. The two examples published by Wilcken, like the one given here, are from Thebes; and it would seem possible that the word *πλύνος* has a local signification, in which case it may be compared with *νιτρική Κολ νοπόλεως* in no. 7 above. This interpretation is suggested by Grenfell and Hunt (*Hibeh Papyri*, i, p. 305) in connexion with the occurrence of the word *πλύνος* in P. Hib. 114 and 116, in the latter of which *νίτρον* is also mentioned. The sale of natron was probably a government monopoly, and the ostraca may therefore represent payments into the royal banks of the sums received from the contractors who retailed it. In all three of the ostraca relating to this tax the pay-

ments are in copper at a discount (G. O. 329, 60 drachmae *πρὸς ἀργύριον*: G. O. 1497, 600 drachmae accounted as 500: this ostrakon, 2400 drachmae accounted as 2085).

8. (G. 132). ·090 x ·101.

155 or 144 B.C.

2-šm 15 3ntrsthns

(tbn) 104 (qt) 2½ tbn 120

Λκς Παῦνι ιε τέ(τακται) ἐπὶ τὴν ἐν Διὸς πρό(λει)

τῆι με(γάλλη) τρά(πεζαν) ἐφ' ἧς Παάτης νιτρικῆς

5 πλύνου κςL . . εων Σταλ() δισ-

χιλίας ὀδοῦκοντα πέντε.

/β'πε. Πα(άτης?) τρα(πεζίτης)

β'ν.

‘Pauni 15. Androsthene, 104 teben 2½ kite: 120 teben.

Year 26, Pauni 15. []eon son of Stal() has paid into the bank at Diospolis Magna kept by Paates (?) for the tax on natron of the washing-place (?) for the twenty-sixth year two thousand and eighty-five (drachmae) = 2085 (dr.). (Signed), Paates (?), banker, 2400 (dr.)’

4. Παάτης: Dr. Hunt suggests Πάτης as a possible alternative reading.

5. . . εων Σταλ() or . . εωνς Ταλ(): the name is not to be equated with the Androsthene of the demotic text: he was probably a clerk.

(e) Πορθμίδων.

A tax on ferrymen—*πορευτῶν*—is already known from several ostraca published by Wilcken (*Ostr.* i, p. 280). Probably the same tax is the subject of the following receipt, although in this case it is nominally assessed on the ferry-boats instead of the men. Like Wilcken's ostraca, this shows a payment into the royal bank of sums collected in copper at a discount.

9. (G. 115). ·087 x ·108.

134 B.C.

Λλς Μεσορη θ τέ(τακται) ἐπὶ τὴν ἐν Διὸς π(όλει)

τῆι με(γάλλη) τρά(πεζαν) πορθμίδων ἔκτου καὶ λλ

Ἰσίδωρος π δύο πεντακισχιλίας

ἑκατὸν μ / π βέρμ. Διογέ(νης) τρα(πεζίτης)

5

π γάψκ.

'Year 36, Mesore 9. Isidoros has paid into the bank at Diospolis Magna for ferry-boats for the thirty-sixth year two talents five thousand one hundred and forty (drachmae) = 2 T. 5140 (dr.). (Signed), Diogenes, banker, 3 T. 1620 (dr).'

II. RECEIPTS FOR TAXES PAID IN KIND.

(a) Ἄρταβιεία.

The relationship of the various and numerous land-taxes mentioned in papyri and ostraca is still obscure. But there can be little doubt that the *ἀρταβιεία* was a tax of one artaba per aroura on corn-land; and variants of this may be found in the *ἡμιτεταρταρταβιεία* of P. Tebt. 346—i.e. a tax of three-quarters of an artaba per aroura—and the *ἡμιαρταβιεία* of P. Reinach 9 bis. The latter impost occurs in these ostraca, once coupled with the *ἀρταβιεία* (no. 11), where *ἀρταβιεία καὶ ἡμιαρταβιεία* may mean a tax of one and a half artabae per aroura, and twice with the *ἐπιγραφή* (nos. 13 and 15).

10. (G. 121). .065 × .089.

53 B.C. (?).

Ἔτους κη Παῦνι ιζ̄ με(μέτρηκε)
 ἀρταβιείας τοῦ αὐτοῦ L Σελοῦλις
 Αὐελέους πυροῦ δέκα / 4 ι.
 Θέων σιτολό(γος).

(on verso) ἡρ 's ἡsp 25 ἡq (?) sw (?) I a $\frac{1}{2}$ (?) I (?)

'Year 28, Pauni 17. Seloulis son of Aueles has paid for the 1 artaba-tax of the same year ten (artabae) of corn = 10 art. corn. (Signed), Theon, sitologus.'

'For payment of year 25 1 artaba of corn = $\frac{1}{2}$ = 1.'

1. Ἔτους κη: the handwriting is distinctly of later Ptolemaic times, and, as Soter II was not recognized in Egypt during his twenty-eighth year, the date must be of Philometor (153 B.C.), Evergetes II (142 B.C.), or Neos Dionysos (53 B.C.). The attribution to the later reign is supported by no. 11, which contains a payment by the same man in the third year. As a rule, the ostraca in this collection referring to any one individual are fairly close together in date; and it would be more likely that nos. 10 and 11 belong to the twenty-eighth year of Neos Dionysos and

the third of Cleopatra VII and Ptolemy XIV, with an interval of four years, rather than to the corresponding regnal years of Euergetes II and Soter II respectively, with an interval of twenty-eight.

5. The demotic docket on the *verso* relates to a different transaction from that recorded on the *recto*.

11. (G. 122). 066 x 077.

49 B.C. (?).

Ἔτους γ Παχῶ(ν) 15 με(μέτρηκεν)
εἰς τὴν ἀρ(ταβείαν) καὶ (ἡμιαρταβείαν) τοῦ αὐ(τοῦ) L
Σελοῦλις Αὐελέους πυροῦ

εἴκοσι πέντε

5

/ ¼ κε.

'Year 3, Pachon 16. Seloulis son of Aueles has paid for the 1½ artaba-tax of the same year twenty-five (artabae) of corn = 25 art. corn.'

1. Ἔτους γ: see note on 10. 1.

2. ἡμιαρταβείαν: written L —.

(δ) Ἐπιγραφή.

Grenfell and Hunt (*Tebtunis Papyri*, i, p. 39) have shown considerable reason for doubting Wilcken's explanation (*Ostr.* i, p. 194) of ἐπιγραφή as the special term for the land-tax on corn-land; but its exact nature remains obscure. The name is confined to Ptolemaic times, except for a reference on an early Roman papyrus from Hawara (*Archiv* v, p. 397); but the very brief character of the receipts on which the tax is mentioned throw no light on the method of its assessment. In two cases it is coupled with the ἡμιαρταβεία.

12. (G. 126). 079 x 064.

94 B.C. (?).

Ἔτους κ Ἐπεῖφ κθ
με(μέτρηκεν) εἰς τὴν ἐπιγρ(αφήν) τοῦ αὐ(τοῦ) L
Πικῶς νεά(τερος) Περμάμιος
πυροῦ ἀρτάβας τεσσαρά-

5 κοντα τρεῖς ἡμισυ

τρίτον δωδέκατον

/ ¼ — μγλγ'ιβ'.

Μέμ(νων ?) καὶ Ἐρμί(ας) σιτολ(όγοι).

'Year 20, Epeiph 29. Pikos the younger, son of Permamis, has paid for the epigraphé of the same year forty-three and eleven-twelfths artabae of corn = $43\frac{11}{12}$ art. corn. (Signed), Memnon (?) and Hermias, sitologi.'

1. *Ετους κ: there are in this collection six Greek ostraca referring to Pikos son of Permamis—nos. 12, 13, 14, 30, and 15, and G. 141 (not published), dated in years 20, 21, 23, 30, 5, and 6 respectively, and one demotic (D. 82) of year 23. In the first three and the demotic he is described as Pikos the younger, but the epithet is dropped in nos. 30 and 15, which may suggest that they are later in date. The only successions of regnal years which would fit this series, without a serious gap, in the later Ptolemaic period are from 94 B.C. to 75 B.C., which covers the twentieth to twenty-sixth years of Alexander I, the twenty-ninth to thirty-seventh of Soter II after his restoration, and (after the brief reign of Alexander II) the opening years of Neos Dionysos—or, as an alternative, 61 B.C. to 46 B.C., which covers the twentieth to thirtieth years of Neos Dionysos and the first to sixth of Cleopatra VII: but against the latter it may be urged that in the fifth and sixth years of Cleopatra VII she was associated with Ptolemy XV, and there should be a double date; the former series is accordingly preferable.

13. (G. 104). ·102 × ·128.

93 B.C. (?).

*Ετους κα Παῦνι κ̄ με(μέτρηκεν) εἰς τήν
ἐπιγραφ(αφήν) καὶ (ἡμιαρταβείαν) Πικῶς νεώ(τερος) Πορμά-
μιος πυροῦ — δέκα δύο τέταρτον
/ 3 — 13δ'.

5

Κρόνιος σιτολ(όγος).

2. l. Περμάμιος.

'Year 21, Pauni 20. Pikos the younger, son of Permamis, has paid for the epigraphé and $\frac{1}{2}$ artaba-tax twelve and a quarter artabae of corn = $12\frac{1}{4}$ art. corn. (Signed), Kronios, sitologus.'

1. *Ετους κα: see note on 12. 1.

2. ἡμιαρταβείαν: written $\frac{1}{2}$.

14. (G. 127). ·089 × ·088.

91 B.C. (?).

*Ετους κγ 'Επειφ θ̄ με(μέτρηκεν) εἰς τή(ν)
ἐπιγραφ(αφήν) τοῦ αὐ(τοῦ) Λ Πικῶ(ς) νεώ(τερος) Περμά(μιος)
πυροῦ — δέκα ἑπτὰ ἡμισυ τρίτον.
15 κ̄ ὁ αὐ(τὸς) δέκα ἑπτὰ τρίτον. Μεσο(ρή) λ

5

δύο ἡμισυ τρίτο(ν) / 3 λη.

'Ερμ(ίας) σιτολ(όγος).

'Year 23, Epeiph 9. Pikos the younger, son of Permamis, has paid for the epigraphe of the same year seventeen and five-sixths artabae of corn. (Epeiph) 16, 20 (?), the same man, seventeen and one-third (artabae). Mesore 30, two and five-sixths artabae = 38 art. corn. (Signed), Hermias, sitologus.'

I. *Ετους κγ : see note on 12. 1.

15. (G. 113). 079 x 098.

76 B.C. (?).

*Ετους ε 'Επειφ ιβ̄ μεμέτρηκεν) εἰς τὴν
ἐπιγραφ(αφὴν) καὶ ἡμιαρ(ταβείαν) τοῦ αὐ(τοῦ) L Πικῶ(ς)
Περμάμιος πυροῦ $\frac{1}{6}$ [μίαν τρί]τον
/ $\frac{1}{6}$ $\frac{1}{6}$ αἴ.

5 Πετε() σιτολ(όγος).

'Year 5, Epeiph 12. Pikos son of Permamis has paid for the epigraphe and $\frac{1}{2}$ artaba-tax of the same year one and one-third artabae of corn = 1 $\frac{3}{4}$ art. corn. (Signed), Pete(), sitologus.'

I. *Ετους ε : see note on 12. 1.

16. (G. 138). 115 x 087.

Second to first century B.C.

*Ετους λ Παῦνι κγ̄ μεμέτρηκεν) εἰς τὸν ἐν Διὸς πόλ(ει)
τῆι με(γάλλη) θη(σαυρόν) ἐπιγρ(αφῆς) εἰς τὸ λ L Σελούλις Δολήμιος,
τῶι δὲ πρότερον γρα(φέντι) μὴ χρῆ(ση), τῶι δὲ ἐν τῶι κθ L
εἰς τὴν ἐπιγρ(αφὴν) τοῦ αὐτοῦ L εἰς πλήρωσιν Σελού(λεως) μὴ χρῆσηι,
5 $\frac{1}{4}$ δέκα τρεῖς L δ' / $\frac{1}{4}$ ιγ L δ'. Ἀπολλ(ώνιος ?).

Two lines demotic, mainly effaced.

'Year 30, Pauni 23. Seloulis son of Lolenis has paid into the granary at Diospolis Magna for the epigraphe for the thirtieth year—the receipt previously given is not to be used, nor that given in the twenty-ninth year for the epigraphe of the same year for the balance due from Seloulis—thirteen and three-quarters artabae of corn = 13 $\frac{3}{4}$ art. corn. (Signed), Apollonios.'

3. τῶι δὲ πρότερον γρα(φέντι) μὴ χρῆ(ση) κτλ. : the prohibition to use a former receipt—i.e. the cancellation of a receipt by a subsequent one—is found on several ostraca (G. O. 351, 1026, 1496, and 1526, and no. 25 of this collection). It is

discussed by Wilcken (*Ostr.* i, p. 78), and Grenfell and Hunt have treated of the similar formula on papyri (*Fayûm Towns*, p. 181). The present instance is exceptional, as in it two previous receipts are cancelled by a single one.

4. εἰς πλήρωσιν Σελού(λεως): this phrase is explained by G. O. 464, which contains a receipt for τέλος ἡπητών specified as λοιπαὶ δραχμαὶ δύο/ β εἰς πλήρωσιν—i.e. it was the payment of the balance owing to complete the tax; though it is not clear in this instance why a receipt for a payment towards the ἐπιγραφὴ of the thirtieth year should cancel one for the balance of that of the twenty-ninth year, unless it had been proved that the amount paid as balance brought the total payment above the amount due for the twenty-ninth year, and so could be credited towards the payments for the next year.

(c) *Unspecified purposes.*

A considerable proportion of the Ptolemaic receipts for payments of corn from Thebes do not specify the tax or other purpose for which these payments were made. It is probable that many, if not all, of these refer to rent for the royal domain-land, which, as suggested by Grenfell and Hunt (*Tebtunis Papyri*, i, p. 40), most likely accounted for the bulk of the corn received by the government. In this case the receipts would presumably be given by the sitologi at the royal granaries direct to the holders of the land. Wilcken (*Ostr.* i, p. 99) is of opinion that the receipts were addressed to the tax-collectors. But the receipts for corn, with a very similar formula, of the Roman period were clearly, as Wilcken admits, made out to the actual taxpayers; and it is rather against his theory that receipts occur addressed to the same person over a long series of years (e.g. nos. 18, 19, 20, and 21, covering ten years). The position of the landholders in regard to μετρήματα εἰς θησαυρόν is shown for a later date by no. 133. There is, indeed, no definite evidence that any of the payments of corn into the royal granaries, whether for taxes in kind or for rents of royal domain-land, were farmed or made through collectors. The group of receipts given to Pikos, the son of Permamis, for ἐπιγραφὴ during a period of 18 years (nos. 12 to 15) do not suggest that he was a tax-farmer. Further, the amounts paid in are not such as would be likely to be passed on to the granaries by collectors; it would not, at any rate, seem reasonable that a collector should go round to the granary with half an artaba which he had happened to receive: he would be much more likely to wait till he had accumulated rather more. The formula of cancellation (cf. note on 16. 3) also distinctly suggests that the receipt was to the actual taxpayer; there would be little point in

cancelling a receipt to a collector; and the words *εἰς πλήρωσιν Σελού-
λεως* added to the description of the receipt cancelled in no. 16 show
that this receipt had been given to the person liable for the tax, to
whom the new receipt also was addressed.

17. (G. 125). 090 x 102. Latter part of third century B.C.

Λγ Φαρμούθι λ̄ εἰς τὸν κατὰ Διὸς
πόλιν [. . .] Ἀμενώθης Ἀμενώ-
θου καὶ Ψεμμίνις Πετεμίνιος
εἰς τὸ γλ διὰ Καλλίου πυρῶν
5 νη μόνον.

'Year 13, Pharmouthi 30. Amenothos son of Amenothos and Psem-
minis son of Peteminis (have paid) into (the granary) at Diospolis for
the thirteenth year through Kallias 58 (artabae) of corn only.'

1. Λγ: probably the thirteenth year of Euergetes I or of Philopator.
2. [. . .]: the cancelled word may have been *θησαυρόν*, but it has been
thoroughly erased, and it does not appear why, if it was this word, it should have
been struck out.

18. (G. 106). 084 x 087. 123 B.C.

*Ετους μζ Παῦ(νι) ε̄ με(μέτρηκε)
μζΛ Μεμ(νονείων) Φίβις Ψεμῶ(νθεως)
πέντε / ¼ ε. Πινε() .

'Year 47, Pauni 5. Phibis son of Psemmonthes has paid for the
forty-seventh year in the Memnonia five (artabae of corn) = 5 art. corn.
(Signed), Pine() (?)'

19. (G. 107). 058 x 073 (chipped on right). 115 B.C.

*Ετους β' Επειφ̄ ιθ̄ με(μέτρηκεν) αλ [.]
Φίβις Ψεμμῶνθεως πυροῦ
μίαν ἡμισυ ἰβ' / ¼ αλίβ' . [

'Year 2, Epeiph 19. Phibis son of Psemmonthes has paid for the first
year one and seven-twelfths (artabae) of corn = $1\frac{7}{12}$ art. corn.'

1. *Ετους β': there can be little doubt that, as the forty-seventh year of no. 18
must be of Euergetes II, the second year of this ostrakon, a receipt addressed to
the same man as no. 18, is of the following reign of Soter II.

3. The signature at the end of the line is almost entirely broken away.

20. (G. 117). .060 x .099.

115 B.C.

*Ετους β Μεσορή ιϚ
 με(μέτρηκε) βL Μεμ(νονείων) Φίβις Ψεμμώ(νθεως)
 ¼ μίαν β' / ¼ αβ'.

Ἀμμώ(νιος).

'Year 2, Mesore 16. Phibis son of Psemmonthes has paid for the second year in the Memnonia one and two-thirds artabae of corn = $1\frac{2}{3}$ art. corn. (Signed), Ammonios.'

1. *Ετους β: see note on 19. 1.

3. μίαν β': it may be observed that the payment made by Phibis for the second year— $1\frac{2}{3}$ artabae of corn—was almost identical in amount with the belated payment for the first year— $1\frac{7}{12}$ artabae—made twenty-seven days previously (no. 19). On the other hand, in the forty-seventh year he paid 5 artabae (no. 18), and in the fourth he with others paid $5\frac{1}{2}$ (no. 21). The explanation of the variations may be that the payments were instalments; or, if it be accepted that they represent rent of domain-land, the amount cultivated may have varied from year to year.

21. (G. 108). .069 x .077.

113 B.C.

*Ετους δ Παχὸν ᾱ
 με(μετρήκασιν) δL ἐξ ἀν(τιδιαγραφῆς) Μεμ(νονείων) Φίβις
 Ψεμμώ(νθεως) καὶ οἱ λοιπ(οὶ) ^{τοῦ Φίβιος} πέντε ἰβ'
 / εἰβ'.

P-hb s P-sř-Mnt sw $5\frac{1}{2}$

'Year 4, Pachon 1. Phibis son of Psemmonthes and others, sons of Phibis, have paid for the fourth year (?) in the Memnonia five and one-twelfth (artabae of corn) = $5\frac{1}{12}$. Phibis son of Psemmonthes $5\frac{1}{2}$ (art.) of corn.'

1. *Ετους δ: see note on 19. 1.

2. ἐξ ἀν(τιδιαγραφῆς): this phrase occurs on Ptolemaic ostraca in reference to payments both in money (G. O. 1518) and in kind (G. O. 713, 742, 1509, 1533); but its meaning remains obscure.

22. (G. 133). .074 x .070 (chipped at edges). Second century B.C.

? L[ι]ς Φαρμούθι ᾱ με(μετρήκασιν) εἰς τὸν εἶν
 Διδὸς πό(λει) τῇ με(γάλη) θησαυρὸν Ἐρμίας Πτολεμαίου
 καὶ .]αῦσις Ψεναμούνιος κριθ(ῆς) ἐξήκον-

τα ἐ]ξ ἡμῖν τρίτον ἰβ' / κρ[ιθ(ῆς) ξ5Λγ'ἰβ'.

5 Ἀντίοχος.

Ns-p-mt a yt (?) $66\frac{5}{8} \dots$

[P]-šr-Mn a yt (?) $66\frac{5}{8} \dots$

$\dots \dots \dots 66\frac{5}{8} \frac{1}{2}$

'Year 17 (?), Pharmouthi 1. Hermias son of Ptolemaios and []ausis son of Psenamounis have paid into the granary at Diospolis Magna sixty-six and eleven-twelfths (artabae) of barley = $66\frac{1}{2}$ (art.) barley. (Signed), Antiochos.

Estimetis for barley $66\frac{1}{2}$ (?).

Psemminis for barley $66\frac{1}{2}$ (?).

[] $66\frac{1}{2}$.

23. (G. 112). 099 × 105.

155 or 144 B.C.

Λκς Ἐπειφ ἰε με(μέτρηκε) κςL Μεμ(νονείων)

Χεσθώτης Πα . . . χίμου

(2 h.) δι' Ἀπολλωνίου τοῦ Θεώου

(1 h.) 9 ἐννέα γ'ἰβ' / θγ'ἰβ'. Ἀπολλώνιος.

5 Ἀπολλώνιος 9 θγ'ἰβ' / θγ'ἰβ'.

(3 h.) Ἀρσιήσις 9 θγ'ἰβ' / θγ'ἰβ'.

sw $9\frac{1}{3} \frac{1}{2}$

hsp 26 3-šm ss 15 sw $9\frac{1}{3} \frac{1}{2}$

'Year 26, Epeiph 15. Chesthotes son of Pa . . . chimos has paid for the twenty-sixth year in the Memnonia through Apollonios son of Theon nine and five-twelfths artabae of corn = $9\frac{5}{12}$. (Signed), Apollonios. (Countersigned), Apollonios, $9\frac{5}{12}$ art. corn = $9\frac{5}{12}$. (Countersigned), Harsiesis, $9\frac{5}{12}$ art. corn = $9\frac{5}{12}$.

$9\frac{5}{12}$ (art.) of corn. Year 26, Epeiph 15, $9\frac{5}{12}$ (art.) of corn.'

3. This line has been inserted in a different hand from that of the body of the receipt. Apollonios, the son of Theon, who made the payment on behalf of Chesthotes, appears five days later as paying in corn on his own account (no. 24).

24. (G. 105). ·135 × ·092.

155 or 144 B.C.

Ἐτους κς Ἐπειφ κ̄ με(μέτρηκε)
 κςL Μεμ(νονείων) Ἀπολλώνιος
 Θέωνος πυροῦ δέκα
 ἐπτὰ λίβ' / ιζλίβ'. Ἡλιόδωρος.
 5 Ἀρσιῆσις κ̄ ιζλίβ'.
 sw 17 $\frac{1}{2}$ $\frac{1}{12}$
 hsp 26 3-šm sw 17 $\frac{1}{2}$ $\frac{1}{12}$

'Year 26, Epeiph 20. Apollonios son of Theon has paid for the twenty-sixth year in the Memnonia seventeen and seven-twelfths (artabae) of corn = 17 $\frac{7}{12}$. (Signed), Heliodoros. (Countersigned), Harsiesis, 17 $\frac{7}{12}$ art. corn. 17 $\frac{7}{12}$ (art.) of corn. Year 26, Epeiph, 17 $\frac{7}{12}$ (art.) of corn.'

5. Ἀρσιῆσις: the sitologus who signs this receipt is the same who signs no. 23 of five days earlier, though the subordinate clerks are different—in this instance Heliodoros, in the earlier Apollonios. Possibly it is the same Harsiesis who signs G. O. 732 of the twenty-eighth year as sitologus, with Antiochos and Apollonios as clerks, and no. 26 of the thirty-third year with Antiochos as clerk.

25. (G. 118). ·073 × ·079.

149 or 138 B.C.

Ἐτους λβ Παῦνι ᾱ με(μέτρηκε) λβL
 Μεμ(νονείων) Ἀρνώθης Ψεμμώ(νθου)
 κ̄ ὀκτὰ β' / ηβ'. Ἡρα(κλείδης).
 τῶι δὲ (πρότερον) γρα(φέντι) μῆι χρήση.
 5 Ἐρμίας κ̄ ηβ'.
 hsp 32 sw 8 $\frac{1}{4}$ (?)
 Htr (?)

'Year 32, Pauni 1. Haruothos son of Psemmonthes has paid for the thirty-second year in the Memnonia eight and two-thirds artabae of corn = 8 $\frac{2}{3}$. (Signed), Herakleides. The receipt previously given is not to be used. (Countersigned), Hermias, 8 $\frac{2}{3}$ art. corn.

Year 32, 8 $\frac{1}{4}$ (?) (art.) of corn. (Signed), Hatres.'

2. Ἀρνώθης Ψεμμώ(νθου): the same man appears as paying in 2 $\frac{1}{4}$ artabae of corn on Pauni 30 of the twenty-ninth year in an ostrakon of this collection (G. 114) not published here.

4. (πρότερον): written ᾱ. For the formula see note on 16. 3.

7. Htr: it is noticeable that, as a rule, when a demotic docket is added to a receipt and signed by a clerk, this clerk is not the same as the one signing the Greek receipt; cf. nos. 22 and 26, and, in the case of a bank-receipt, no. 8.

26. (G. 111). ·117 × ·085.

148 or 137 B.C.

Λγ Ἐπεὶφ ἰε με(μέτρηκε) λγΛ Με(μνονείων)

Ἔσρος Ψεμμίνιος ⁊ μίαν

/ ⁊ α. Ἀντίοχος.

sh Thwt-stm s Pa-mnt a sw 1

5 Ἀρσιήσις ⁊ α.

ἰς ὁ αὐτὸς ⁊ ἡμισυ / ⁊ Λ.

Ἀντίοχος.

sh Thwt-stm s Pa-mnt a sw $\frac{1}{2}$

'Year 33, Epeiph 15. Horos son of Psemminis has paid for the thirty-third year in the Memnonia one artaba of corn = 1 art. corn. (Signed), Antiochos. (Countersigned), Written by Thotsutmis for 1 artaba. (Countersigned), Harsiesis, 1 art. corn.

(Epeiph) 16. The same man (has paid) half an artaba of corn = $\frac{1}{2}$ art. corn. (Signed), Antiochos. (Countersigned), Written by Thotsutmis for $\frac{1}{2}$ artaba.'

5. Ἀρσιήσις: see note on 24. 5.

27. (G. 124). ·087 × ·125.

128 B.C.

Ἐτους μβ Φαμενώθ ἰε με(μέτρηκεν) εἰς τὸν

ἐν Διδὸς πό(λει) τῆι με(γάλη) θη(σαυρόν) μβΛ ὑπὲρ τόπ(ου) Στράτων

Μηνοδώρου πυροῦ ἐξήκοντα τέσσαρες

ἡμισυ / ⁊ ξδλ.

5 ἰη ὁ αὐτὸς ἄλλας ⁊ δέκα ὀκτὼ / ⁊ ιη.

'Year 42, Phamenoth 15. Straton son of Menodoros has paid into the granary at Diospolis Magna for the forty-second year for the district sixty-four and a half (artabae) of corn = $64\frac{1}{2}$ art. corn.

(Phamenoth) 18. The same man (has paid) eighteen artabae of corn more = 18 art. corn.'

2. ὑπὲρ τόπ(ου): this phrase, which is found frequently in Ptolemaic receipts for payments in kind, is explained by Wilcken (*Ostr.* i, p. 306) as the equivalent of ὑπὲρ τοπαρχίας.

Στράτων Μηνοδώρου: the same payer occurs in G. O. 749, a receipt for 20 artabae of corn dated Pharmouthi 22 in the fortieth year.

III. MISCELLANEOUS RECEIPTS.

(a) 'Εκφόριον.

As the term *ἐκφόριον* was used commonly for rent of any kind, receipts specifying this may be of a purely private nature (cf. Wilcken, *Ostr.* i, p. 185). No. 29, though it does not include the word *ἐκφόριον*, may be placed under this head, as it clearly refers to a payment of rent.

28. (G. 131). ·086 x ·095. Second to first century B.C.

Λιβ Φαρμούθι ᾗ ἐκφορίον τοῦ ιβλ
 Ψεναμούνης Σινᾶτος κριθ(ῆς) κ. × × ×
 p šm ḥsp 12 n (?) P-šr-'mn yt (?) 20
 sh Hry 4-pr 1

'Year 12, Pharmouthi 1. Psenamounis son of Sinas (has paid) for rent of the twelfth year 20 (artabae?) of barley.

The rent year 12 of (?) Psenamounis 20 barley (?).
 Written by Erieus, Pharmouthi 1.'

29. (G. 16). ·100 x ·061. Possibly 88-87 B.C.

Σαραπίω(ν) Σελούλει χα-
 ίρειν. Ἀπέχω παρ(ὰ)
 σοῦ τοῦ λαλ
 τὸν πυρὸν τῶν
 5 γῶν καὶ οὐθέ(ν) σοὶ
 ἐνκαλῶ.

'Sarapion to Seloulis, greeting. I have received from you for the thirty-first year the corn in respect of the lands, and I make no claim against you.'

3. λαλ: the handwriting would suit the thirty-first year of Soter II.

(δ) 'Επιδέκατον.

The word *ἐπιδέκατον*, as has been shown by Grenfell and Hunt (*Hibeh Papyri*, i, p. 171), means an 'extra tenth' in connexion with fines. But in the present instance there is no suggestion of a fine; and it would seem probable that the receipt is for a tithe simply. It is given by the *προστάται* of Philae, who were certainly temple officials (see Otto, *Priester*

u. Tempel, ii, p. 75, note 1): in a series of ostraca dated in the reign of Nero (G. O. 412-18, 420, 421) Psenamounis the son of Pekusis bears the titles of *προστάτης τοῦ θεοῦ* and *φεννήσις*, and gives receipts for the *λογεῖα Ἰσιδος*, which facts mark him as the representative of the temples of Isis and her associated gods at Philae, who collected dues for them at Thebes (see Otto, *op. cit.* i, p. 362. It does not appear necessary to suppose with Wilcken (*Archiv für Papyrussf.* iv, pp. 251, 267) that these collections were made by a subordinate temple of Isis at Hermonthis—a sort of chapel of ease to Philae—though this explanation is possible). The *ἐπιδέκατον* may be another form of the later *λογεῖα*, derived from lands, as is suggested by the addition of a place-name.

30. (G. 130). ·117 × 105.

87 B.C. (?).

Ἐριεύς Ἡρακλείδου
καὶ Ὡρος καὶ Πικῶς ἀμ-
φότεροι Ἐριέως προσ-
τάται Φίλων στρατη()
5 Πικῶς Περμάμιος χαίρειν.
Ἀπέχομεν παρὰ σοῦ τὸ ἐπι-
δέκατον τῆς Ἰβιονιτοπ(όλεως ?)
τοῦ κθλ. Πρα(κτορείου ?) τοῦ βα(σιλι)-
κοῦ(?) ͵λλ Φαμενώθ ᾶ.

5. 1. Πικῶτι.

Ἐrieus son of Herakleides and Horos and Pikos sons of Ericus, assistant priests of Philae . . . , to Pikos son of Permamis greeting. We have received from you the tithe of Ibionitopolis (?) for the twenty-ninth year. At the royal tax-office (?), year 30, Phamenoth 1.'

4. *στρατη()*: the meaning of this contraction is obscure: presumably it relates to the *στρατηγός* in some way.

7. *Ἰβιονιτοπ(όλεως)*: this seems the natural resolution of the contraction.

8. *Πρα(κτορείου) τοῦ βα(σιλι)κοῦ*: this is suggested by Dr. Hunt as a possible explanation of the text *πρ^ς του β^ςκου*; for the contraction *β^ςκου* cf. P. Amh. 35, 55.

9. ͵λλ: see note on 12. 1.

(c) Ὀφειλήματα.

This ostrakon may refer either to public or to private debts: more probably perhaps the former.

31. (G. 137). ·106 × ·049. Letter part of third century B. C.

Λι Ἀθῦρ ζ̄ εἰς τὰ
ὀφειλήματα τοῦ θΛ
Ἀθηνίων πυρ(οῦ) γβ'.

'tnyn

5 sw $3\frac{2}{3}$ P . . .

ḥsp

'Year 10, Hathur 7. Athenion has paid for debts of the ninth year $3\frac{2}{3}$ (artabae) of corn.

Athenion: $3\frac{2}{3}$ (art.) of corn. Year'

B. ROMAN

I. RECEIPTS FOR TAXES PAID IN MONEY.

(a) *Αι*.

It seems desirable to treat the ostraca in which the symbol *αι* occurs separately, as Wilcken (*Ostr.* i, p. 132) has regarded this symbol as the name of a tax. There is, however, considerable reason to take a different view. The symbol is always used in immediate sequence to a stated sum of money, and is followed by a second sum slightly less than the previous one, e. g. $\zeta\delta\alpha\iota\ \zeta\gamma\psi\epsilon$. If it introduced a fresh payment, it should be preceded by *ὁμοίως*, according to the general rule observed in ostraca giving a series of payments (cf. nos. 32-6). Commonly, further, the symbol ζ is omitted before the second sum, and the entry runs $\zeta\delta\alpha\iota\ \gamma\psi\epsilon$. The second sum also bears approximately the same proportion to the first in all instances, the normal decrease being that in the instance cited—one and a half obols in four drachmae. It would appear therefore that the second sum is a restatement of the first with the omission of a fixed charge or discount. The payments in connexion with which *αι* occurs are usually for *χωματικόν* or, more rarely, *λαογραφία*, during a period extending from the fourth year of Claudius to the second of Antoninus Pius. During this same period another formula is found in receipts for these taxes—a sum is stated with the addition *καὶ τὰ τούτων προσδιαγραφόμενα*, sometimes with the further words $\xi\xi\epsilon$ -c, which Wilcken has lately explained (*Archiv für Papyrusforschung*, iv, p. 146) on the basis of the fuller phrase *ὡς τοῦ ἐνὸς στατηῆρος ἐκ*-c of a Strasburg ostrakon as meaning an additional charge of $1\frac{1}{2}$ obols to the stater of four drachmae. Another rate for the *προσδιαγραφόμενα*—one-tenth—is found in connexion with the naubion (*Tebtunis Papyri*, ii, App. I). The two formulae—*αι* and *καὶ προσδιαγραφόμενα*—never occur together; but as they both relate to a charge of the same proportion to the sum paid, so far as the ostraca show, it seems clear that they are two separate ways of stating

the same transaction: when a payment was made the payer might either add to the amount on account of the tax a sum of $1\frac{1}{2}$ obols for each stater, in which case he would get a receipt for the amount of the tax *καὶ προσδιαγραφόμενα*, or he might have a deduction made from what he actually paid at a similar rate, when the receipt would be for the sum paid *αι** this sum less the deduction. Under these circumstances the meaning of *αι** would appear to be *αὶ καί*, treated as indeclinable.

It is still, however, not clear why the extra payment or alternative deduction should have been required in the case of certain taxes only. But the charge of $1\frac{1}{2}$ obols to a stater is approximately the same as that found in cases of conversion of copper into silver. In the Ptolemaic period a silver stater was reckoned as the equivalent of $26\frac{1}{4}$ obols copper for the purposes of certain taxes, in the payment of which copper was only accepted at a discount. In the early part of the first century A.D. the rate of exchange had fallen, as appears from a case of conversion of copper into silver at 26 obols to the stater (P. Tebt. 401). In the ostraca now under consideration the rate is practically $25\frac{1}{2}$ obols to the stater. The discount on copper seems to have been about the same at Pergamon in the second century A.D., viz. one-eighteenth.

No clear distinction can yet be drawn, either for the Ptolemaic or for the Roman period, between taxes for which payment could be made at par and those for which it was subject to a discount. As has already been noted, on the ostraca the deduction is made most commonly in payments for *χωματικόν*—sometimes (e. g. G. O. 1379) in a receipt given for this tax alone; but more usually a series of payments for *λαογραφία*, *ὄψώνιον φυλάκων*, or other taxes is followed by an entry or two for *χωματικόν*, from which alone the deduction is made (e. g. nos. 32, 33, 34). Occasionally, however, the amount reduced is for *λαογραφία*, in two instances (nos. 37 and 39) through a series of payments. In one ostrakon (G. O. 1282) a reduction of uncertain proportions seems to be made from a payment for *τέλος ἡπητῶν*, and in another (no. 40) the tax concerned is *ἐνκ(ύκλιον?)*.

The two formulae—that with *αὶ καί* and that with *καὶ προσδιαγραφόμενα*—may have been local variants. Wilcken (*Ostr.* i, pp. 133 and 287) has pointed out that the great majority of his ostraca in which the former is used come from the district *Νότος καὶ Αἰψ*, while those with the latter are from *Χάραξ*, *᾽Ωφιεῖον*, and *Ἄγοραὶ βορρᾶ*: and from the examples here published it would appear that the usage of *Μεμνόχεια* was the

former. In a number of instances the precise district is omitted : but all examples of either formula on ostraca come from the neighbourhood of Thebes ; and, so far as our present information goes, the cases may be grouped as follows :

<i>αι και</i>	: <i>Αφισ</i> (?)	: <i>χωματικόν.</i>
	<i>Μεμνόνεια</i>	: <i>χωματικόν, λαογραφία, ἐγκύκλιον</i> (?).
	<i>Νότος</i>	: <i>χωματικόν.</i>
	<i>Νότος και Δίψ</i>	: <i>χωματικόν, λαογραφία.</i>
	<i>Φωτρ</i> ()	: <i>χωματικόν.</i>
<i>προσδιαγραφόμενα :</i>	<i>Ἀγοραι βορρα</i>	: <i>χωματικόν, λαογραφία, βαλανικόν.</i>
	<i>Ἀγοραι νότου</i>	: <i>λαογραφία.</i>
	<i>Ἄνω τοπαρχία</i>	: <i>φοινικῶνων.</i>
	<i>Νότος</i>	: <i>λαογραφία, βαλανικόν.</i>
	<i>Νότος και Δίψ</i>	: <i>χωματικόν (once).</i>
	<i>Χάραξ</i>	: <i>χωματικόν, λαογραφία, βαλανικόν.</i>
	<i>᾽Ωφιέιον</i>	: <i>λαογραφία, γεωμετρία.</i>

But, even during the period when these formulae were in use, ostraca occur relating to the above-mentioned localities and taxes in which there is no note of any addition or subtraction.

In illustration, a few examples of the use of *αι και* may be given here instead of under the headings of the taxes to which they should more strictly be referred.

32. (G. 263). ·112 × ·137.

68 A.D.

*Διέγρα(ψεν) Ψεμμά(νθης) Πατεφμού(τος) μη(τρὸς) Ταχούλ(εως)
 Παμούνι(ος) ὑπ(έρ) λαογ(ραφίας) Μεμνο(νείων) ιδς ζη. Λιδ Νέρωνος
 τοῦ κυρίου Μεχ(εῖρ) κς̄. ᾽Ομο(ίως) Φαμ(ενῶθ) κ̄ε ζδ.
 ᾽Ομο(ίως) Φαρμουῦ(θι) κ̄ ζδ. ᾽Ομο(ίως) Παχ(ῶν) κ̄γ ζδ. ᾽Ομο(ίως)
 5 Παῦν(ι) κ̄θ ζδ. ᾽Ομο(ίως) ας̄ Μεσο(ρη) ε̄ ὑπ(έρ) χω(ματικοῦ) ας̄
 ζγ- αι και) ββς̄.*

Ψemmonthes son of Patephmois and Tachoulis daughter of Pamounis has paid for poll-tax in the Memnonia for the fourteenth year 8 dr. Year 14 of Nero our lord, Mecheir 26. Likewise on Phamenoth 25, 4 dr. Likewise on Pharmouthi 20, 4 dr. Likewise on Pachon 23, 4 dr. Likewise

on Pauni 29, 4 dr. Likewise in the first year, on Mesore 5, for dyke-tax for the first year 3 dr. 1 obol, reckoned as 2 (dr.) $5\frac{1}{2}$ obols.'

5. α5: i.e. the first year of Galba. It would appear that the writer of this receipt had heard of the death of Nero (June 9, 68) by July 29. But G. O. 1399, written ten days later, is still dated under Nero.

33. (G. 273). ·II5 × ·IO9.

70 A.D.

Διέγγρ(αψεν) Πασήμις Ψεναμού(νιος) Πατφ(άους)
 ὑπ(έρ) λαο(γραφίας) Φωτρ() βς ζιβ. Λβ Ούεσπασιανού
 τοῦ κυρίου Φαρμοῦ(θι) β̄. 'Ομοίως Παχῶ(ν)
 κγ ζη. 'Ομοίως' Ἐπειφ β̄ ζδ. 'Ομοίως'
 5 γζ Θῶθ γ̄ χω(ματικοῦ) ζβ— αἰ κ(αἰ) β.

'Pasemis son of Psenamounis son of Patphaes has paid for poll-tax in Photr() for the second year 12 dr. Year 2 of Vespasianus our lord, Pharmouthi 2. Likewise on Pachon 23, 8 dr. Likewise on Epeiph 2, 4 dr. Likewise in the third year, on Thoth 3, for dyke-tax 2 dr. 1 obol, reckoned as 2 (dr).'

34. (G. 422). ·IO4 × ·II5.

109 A.D.

Πετοσίρις πράκτωρ ἀργ(υρικῶν) Μεμνο(νείων)
 Φθουμά(νθη) Χεμσν(εῦτος) σκ(οπέλων) Μεμ(νονείων) ιβς
 ζαϛ. Λιβ Τραιανού Καίσαρος τοῦ
 κυρίου Φαμ(ενῶθ) ᾱ. 'Ομοίως Φαμ(ενῶθ) ε̄
 5 ζδ. 'Ομοίως Φαρμ(οῦθι) ιδ ζδ.
 'Ομοίως Παχῶν ε̄ ζδ. 'Ομοίως
 κβ ζδ. Ἄλλ(ας) Ἐπειφ δ̄ βαλ(ανικοῦ)
 ζδ. 'Ομοίως ιγζ Θῶθ κβ
 χω(ματικοῦ) ζδ αἰ κ(αἰ) γϛc. 'Ομοίως Τῦβι
 10 δ̄ ζβϛcχ αἰ κ(αἰ) βϛχ.

'Petosiris, collector of money-taxes of the Memnonia, to Phthoumonthes son of Chemsneus. (I have received) for guard-tax in the Memnonia for the twelfth year 1 dr. 3 obols. Year 12 of Trajanus Caesar our lord,

Phamenoth 1. Likewise on Phamenoth 5, 4 dr. Likewise on Pharmouthi 14, 4 dr. Likewise on Pachon 6, 4 dr. Likewise on (Pachon) 22, 4 dr. Also on Epeiph 4, for bath-tax 4 dr. Likewise in the thirteenth year, on Thoth 22, for dyke-tax 4 dr., reckoned as 3 (dr.) $4\frac{1}{2}$ obols. Likewise on Tubi 4, 2 dr. 5 obols 5 chalki, reckoned as 2 (dr.) 4 obols 1 chalkus.'

1. Πετοσίρις: the same *πράκτωρ* appears in G. O. 1613, which is a receipt for payments of *λαογραφία* and *χωματικόν* from March 16 to December 3, 109, while this one covers a period from February 25 to December 30 of the same year. From no. 82 it appears that Petosiris was still in office in the fourteenth year of Trajan, but had retired before the seventeenth year.

2. Φθουμώ(νθη): the names of the taxpayers are usually abbreviated in the receipts given by the collectors of the Memnonia during the reigns of Trajan and Hadrian. It has been assumed that they should be restored in the dative, and that the formula is a summary variant of that more commonly found elsewhere, which would run in this case Πετοσίρις . . . Φθουμώνθη χαίρειν. *Ἔσχον παρὰ σοῦ ὑπὲρ σκοπέλων . . . ζαϛ'.

4. Ὁμοίως Φαμ(ενῶθ) ἔ ζδ: the objects of this and the three following payments are not specified, and at first sight they would appear, like the preceding one, to be for *σκοπέλων*. But this would give an unusually high total for this tax, and it is more probable that the sums were actually paid for *λαογραφία*.

35. (G. 228). ·133 × ·111.

110 A.D.

Πετοσίρις καὶ Πασῆμις πράκ(τορες) ἀργ(υρικῶν) Με(μνονείων) Σαχομ-
νεὺς

Παμώνθ(ου) λαο(γραφίας) ιγζ Με(μνονείων) ζη. Λιγ Τραιανου

Καίσαρος τοῦ κυρίου Φαμ(ενῶθ) θ ᾱ. Ὁμοίως Φαρμ(οῦθι)

ἦ ζδ. Ὁμοίως Παχῶν ᾱ ζδ.

5 Ὁμοίως ιῖ ζδ. Ὁμοίως χω(ματικοῦ) χ^β αἰ κ(αι) χ^α.

1. 1. Σαχομνεῖ.

'Petosiris and Pasemis, collectors of money-taxes of the Memnonia, to Sachomneus son of Pamonthes. (We have received) for poll-tax for the thirteenth year in the Memnonia 8 dr. Year 13 of Trajanus Caesar our lord, Phamenoth 3. Likewise on Pharmouthi 8, 4 dr. Likewise on Pachon 1, 4 dr. Likewise on (Pachon) 16, 4 dr. Likewise for dyke-tax 2 chalki, reckoned as 1 chalkus.'

36. (G. 231). ·116 × ·157 (broken above on left). 113 A.D.

Ἐριεύς Παμώ(νθου) πράκ(τωρ) ἀργυρικῶν) Μεμνο(νείων) δι(ὰ) Ὀρ(ου)
βο(ηθοῦ)

Πετεχά(νσει) Φθομώ(νθου) Ἀτρήους ὑπ(έρ) λαο(γραφίας) Μεμνο(νείων) ις
δραχ(μὰς) τέσερας / ζδ. 15 Τραιανοῦ τοῦ κυρίου

Φαρμοῦ(θι) κῆ. Παχῶ(ν) ἰθ δραχ(μὰς) τέσερας / ζδ. Μεσο(ρή) 5

δραχ(μὰς) δύο / ζβ. Ὀμοίως ἰε δραχ(μὰς) δύο / ζβ, καὶ ὑπ(έρ) ποτα-
μὸν φυλ(ακῆς) δραχ(μὰς) δύο / ζβ. ις Φαῶφι κᾶ χω(ματικοῦ) ζδ αὐ κ(αὶ)
γ^β c.

Ἄθῦρ ἰῆ χω(ματικοῦ) ζς = χ^β αὐ κ(αὶ) ζς.

Ἐrieus son of Pamonthes, collector of money-taxes of the Memnonia, through Horos his assistant, to Petechonsis son of Phthomonthes son of Hatres. (I have received) for poll-tax in the Memnonia for the sixteenth year four drachmae = 4 dr. Year 16 of Trajanus our lord, Pharmouthi 28. Pachon 19, four drachmae = 4 dr. Mesore 6, two drachmae = 2 dr. Likewise on (Mesore) 15, two drachmae = 2 dr.: and for river-police two drachmae = 2 dr. Year 17, Phaophi 21, for dyke-tax 4 dr., reckoned as 3 (dr.) 4½ obols. Hathur 18, for dyke-tax 6 dr. 2 obols 2 chalki, reckoned as 6 dr.'

1. Ἐριεύς Παμώ(νθου): this πράκτωρ occurs in several receipts of this collection (cf. nos. 37, 38, 99, with G. 217 and G. 417, not published here). He employed various βοηθοί, but the receipts are all written in the same hand, presumably that of Erius. One receipt (G. 217) is to the same taxpayer as the present one, and is also for payments of λαογραφία of the sixteenth year, ending on Pharmouthi 23, five days before the first payment recorded on this one. The two must therefore clearly be taken together (see p. 119).

3 and 4. 1. τέσερας. Erius habitually misspelt this word.

4. Μεσο(ρή): from this point the entries, though in the same hand, are written with a different ink and pen.

5-6. 1. ποταμῶν. For the term cf. G. O. 440.

7. The entry on this line is again in a changed ink and pen.

37. (G. 251). ·204 × ·170. 113-14 A.D.

Ἐριεύς Παμώ(νθου) πράκ(τωρ) ἀργυρικῶν) Μεμνο(νείων) δι(ὰ) Ὀρ(ου)
βο(ηθοῦ);

Ψεναμοῦνις Πατφαή(ους) Ψεθυγασή(μιος) ὑπ(έρ)

λαο(γραφίας) Μεμνο(νείων) ις ζβχ^β αὐ κ(αὶ) ζβ. 15 Τραιανοῦ

τοῦ κυρίου Φαῶφι δ̄. Ἄθῦρ $\bar{\alpha}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ)
 5 $\zeta\beta$. Χοι(ὰκ) $\bar{\alpha}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ) $\zeta\beta$. Τῦβι $\bar{\epsilon}$ $\zeta\beta\chi^{\beta}$
 αὐ κ(αὶ) $\zeta\beta$. Μεχείρ $\bar{\epsilon}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ) $\zeta\beta$. Φαμ(ενῶθ) $\bar{\epsilon}$ $\zeta\beta\chi^{\beta}$
 αὐ κ(αὶ) $\zeta\beta$. Φαρμ(ούθι) $\bar{\zeta}$ $\zeta\beta\chi^{\beta}$ β. [[Παχ]] ζ -. Παχὼν
 $\bar{\gamma}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ) β. Παῦν(ι) $\bar{\delta}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ) β.
 'Ε(πει)φ $\bar{\epsilon}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ) $\zeta\beta$. Μεσο(ρῆ) $\bar{\epsilon}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ)
 10 $\zeta\beta$. Θῶθ $\bar{\gamma}$ $\zeta\beta\chi^{\beta}$ αὐ κ(αὶ) $\zeta\beta$.

2. 1. Ψεναμούνη.

'Erieus son of Pamonthes, collector of money-taxes of the Memnonia, through Horos his assistant, to Psenamounis son of Patphaes son of Psenthuntasemis. (I have received) for poll-tax in the Memnonia for the seventeenth year 2 dr. 6 chalki, reckoned as 2 dr. Year 17 of Trajanus our lord, Phaophi 4. Hathur 11, 2 dr. 6 chalki, reckoned as 2 dr. Choiak 11, 2 dr. 6 chalki, reckoned as 2 dr. Tubi 6, 2 dr. 6 chalki, reckoned as 2 dr. Mecheir 5, 2 dr. 6 chalki, reckoned as 2 dr. Phamenoth 6, 2 dr. 6 chalki, reckoned as 2 dr. Pharmouthi 7, 2 dr. 6 chalki, (reckoned as) 2 (dr.). Pachon 3, 2 dr. 6 chalki, reckoned as 2 (dr.). Pauni 4, 2 dr. 6 chalki, reckoned as 2 (dr.). Epeiph 6, 2 dr. 6 chalki, reckoned as 2 dr. Mesore 6, 2 dr. 6 chalki, reckoned as 2 dr. Thoth 3, 2 dr. 6 chalki, reckoned as 2 dr.'

1. 'Εριεύς: cf. note on 36. 1.

7. [[Παχ]] ζ -: there has been a blunder here, partly corrected; perhaps the writer, after entering Παχ(ὼν) as the beginning of the next item, realized that he had omitted αὐ κ(αὶ) ζ before the preceding β, and erased Παχ(ὼν), adding ζ . He has, however, left out ζ after αὐ κ(αὶ) in both entries on the next line.

38. (G. 216). 063 x 135 (chipped on right).

114 A.D.

'Εριεύς Παμῶ(νθου) πράκ(τωρ) ἀργυρικῶν Μεμ(ονείων)
 δι(ὰ) Φθομ(ώνθου) Ψωμμῶ(νθου) Πατφεῦτο(ς) ὑπ(ὲρ) λαο(γραφίας)
 Μεμ(ονείων)

δραχμὰς τέσερας / $\zeta\delta$. Λιζ Τραιαν[οῦ]

Καίσαρος τοῦ κυρίου Παχὼν ἦ. Ἄλ(λο) $\zeta\delta$ [

5 Παῦν(ι) $\bar{\alpha}$ δραχμ(ὰς) τέσερες / $\zeta\delta$. ιηζ Ἄθῦ[ρ . .

χω(ματικῶ) $\zeta\delta$ αὐ κ(αὶ) $\zeta\gamma\zeta$. Τῦβι $\bar{\delta}$ [.

‘Erieus son of Pamonthes, collector of money-taxes of the Memnonia, through Phthomonthes, to Psommonthes son of Patpheus. (I have received) for poll-tax in the Memnonia four drachmae=4 dr. Year 17 of Trajanus Caesar our lord, Pachon 8. Also 4 dr. Pauni 1, four drachmae=4 dr. Year 18, Hathur .. for dyke-tax 4 dr., reckoned as 3 dr. $4\frac{1}{2}$ obols. Tubi 4’

3 and 5. 1. τέσσαρας: cf. note on 36. 3 and 4.

39. (G. 275). ·084 × ·131.

126 A.D.

Ψανσῶς πράκ(τωρ) ἀργυρικῶν Μεμ(νονείων) δι(ὰ)
 Φ(ίσιτος) γραμματέως Πετσαρουήριος Ἀσκληᾶτος)
 δι(ὰ) Πρεμτώ(του). Ἐσχ(ον) ὑπ(ἐρ) λαο(γραφίας) ἰς ἡδ αἰ κ(αὶ) γρς. Λια
 Ἀδριανοῦ Καίσαρος τοῦ κυρίου Ἀθῦρ δ̄.
 5 Χο(ιὰκ) θ̄ λαο(γραφίας) ἰς αἰ κ(αὶ) γρς.

2. 1. Πετσαρουήρει.

‘Psansnos, collector of money-taxes of the Memnonia, through Phmois his clerk, to Petearoueris son of Asklas through Premtotes. I have received for poll-tax for the tenth year 4 dr., reckoned as 3 (dr.) $4\frac{1}{2}$ obols. Year 11 of Hadrianus Caesar our lord, Hathur 4. Choiak 9, for poll-tax 4 dr., reckoned as 3 (dr.) $4\frac{1}{2}$ obols.’

40. (G. 226). ·086 × ·105.

138 A.D.

Ἰέραξ καὶ Ποριεύθ(ης) πράκ(τορες) ἀργυρικῶν Μεμ(νονείων)
 δι(ὰ) Ψενσενπά(ου) γραμματέως Σενπασήμ(ει) Παήρι(ος).
 Ἐσχ(ομεν) ὑπ(ἐρ) ἐνκ(υκλίου) κλ(ηρονομιῶν ?) ας ἰαφ. Λβ Ἀντωνίνου
 Καίσαρος τοῦ κυρίου Φαῶ(φι) ζ̄. Ὀμ(οίως) Φαῶ(φι) ἰθ̄
 5 ὑπ(ἐρ) ἐνκ(υκλίου) κλ(ηρονομιῶν ?) ἰα αἰ κ(αὶ) ςς.

‘Hierax and Porieuthes, collectors of money-taxes of the Memnonia, through Psensenpaes their clerk, to Senpasemis daughter of Paeris. We have received for the fee on inheritances (?) for the first year 1 dr. 4 obols. Year 2 of Antoninus Caesar our lord, Phaophi 7. Likewise on Phaophi 19 for the fee on inheritances (?) 1 dr., reckoned as $5\frac{1}{2}$ obols.’

3 and 5. κλ(ηρονομίων): this is suggested as a possible expansion of the abbreviation κλ, as κληρονομίαι were a likely subject for ἐγκύκλιον; see note below, p. 114.

4. ὄμ(οίως): written $\frac{\circ}{\circ}$.

(δ) Ἀλική.

The receipts on Theban ostraca for salt-tax previously published have all been of Ptolemaic period (cf. Wilcken, *Ostr.* i, p. 141); but the existence of the tax in Roman times is shown by papyri (e. g. P. Fay. 42 (a), 192, 341, of the second century A.D., P. Tebt. 482 of the reign of Augustus). It is not clear in what manner the tax was levied; but it appears to have been collected with other money-taxes by the πράκτορες. The suggestion of Wilcken (*l. c.*) that the consumers of salt—i. e. practically all inhabitants—paid an annual sum to the state in recognition of the royal monopoly, in addition to buying their salt from the retailers, is not in accordance with any of the known principles of Egyptian tax-collection: a more probable supposition is that it was paid by the dealers for the right to sell salt. It is fairly clear that the tax was accounted a yearly one; and the receipts are mostly for small sums, though of very varying amounts.

41. (G. 291). 097 × 099.

64-5 A.D.

Πικῶς Παμώνθ(ου) καὶ μέτοχοι
 Σενφαήριος χαίρειν). Ἀπρεσχῆ(καμεν) ἀλός
 δραχ(μὰς) τέσσαρας / ἕδ τοῦ ιαζ Νέρων(ος)
 τοῦ κυρίου.

2. 1. Σενφαίρει.

‘Pikos son of Pamonthes and his colleagues to Senphaeris, greeting. We have received for salt four drachmae = 4 dr., for the eleventh year of Nero our lord.’

(c) Ἀνδ(ριάντων?).

There are three Theban receipts published by Wilcken (G. O. 559, 603, 604) for μερισμὸς ανδ; and he offers no explanation of the contracted word. It would appear possible that the levy was one ὑπὲρ ἀνδριάντων, which he recognizes in G. O. 1430 from Thebes and a long series of ostraca from Elephantine. In the latter the full particulars given admit of no doubt as to the purpose of the tax; and it is commonly described

as a *μερισμός* and collected in small amounts, as in the examples from Thebes. It may be due to chance only, but the three receipts of Wilcken and the one here published belong to two years only—the eighteenth of Hadrian and the fifth of Antoninus Pius—which suggests that the tax was a casual one at Thebes, as at Elephantine. The receipts for the eighteenth year of Hadrian may perhaps be taken as representing a collection for a rather belated statue of the emperor, put up to celebrate his visit to Thebes over two years previously; but it is difficult to suggest an occasion for the erection of a statue of Antoninus Pius in his fifth year, unless it was an even more belated record of the completion of a Sothic period in 138 A.D. (It may be noted that the Phoenix, which occurs as a type on Alexandrian coins of the second year of Antoninus, doubtless with reference to the Sothic celebration of that year, is used again on coins of the sixth year.) In one case—G. O. 603—the tax is said to have been levied on land, the receipt being for $5\frac{1}{2}$ obols on $30\frac{1}{8}$ arourae, which shows a very low rate per aroura, much below that of any known land-tax.

42. (G. 246). $\cdot 053 \times \cdot 077$.

133 A.D.

Πασῆ(μις) καὶ Ἀπίων ἀπαιτ(ηταὶ) μερισμ(οῦ)
 ἀνδ(ριάντων?) Ἀγο(ρῶν) δὲ Νό(του) [. . .] Πετερμού(θη)
 Φαή(ριος). Ἔσχ(ομεν) κέρμ(ατος) ὀβ(ολοὺς) τέσσαρ(ας)
 κέρμ(ατος) ὀβ(ολοὺς) δ. Λιη Ἀδριανοῦ Καίσαρος
 5 Θῶθ κῆ.

(2 h.) Ἀπίων σεσημ(είωμαι).

‘Pasemis and Apion, collectors of the rate for statues (?) in the fourth district of Agorai South, to Petermouthes son of Phaeris. We have received four obols in copper = 4 obols in copper. Year 18 of Hadrianus Caesar, Thoth 28. Signed, Apion.’

2. Ἀγο(ρῶν) δὲ Νό(του): see note on 125. 3.

3. κέρμ(ατος): the term κέρμα was probably used to denote the copper (or bronze) coinage of Alexandria of the first and second centuries A. D., which supplied the needs of Egypt for any change less than a tetradrachm.

(d) Βαλανικόν.

Receipts for βαλανικόν are among the commonest of those found on Theban ostraca; but in spite of their number it is still obscure how the

tax was assessed or collected: and the additional information given by those published here does not agree with the conclusions previously formed by Wilcken (*Ostr.* i, pp. 165 ff.). It has already been mentioned (p. 71) that his supposition, that the tax was introduced by Augustus into Egypt, has been found to be wrong; and it now appears that the tax might be reckoned in monthly payments (no. 47). As a general rule, however, the payments for bath-tax are entered as adjuncts to other taxes, usually *λαογραφία* and *χωματικών*; and the amounts of the receipts in the first century A. D. may explain the reason for this. The normal forms of statement are either *λαογραφία* 10 drachmae, *βαλανικόν* 1 dr. $1\frac{1}{2}$ obols, *καὶ προσδιαγραφόμενα*, or *χωματικών* 6 dr. 4 obols, *βαλανικόν* 4 (later $4\frac{1}{2}$) obols, *καὶ προσδιαγραφόμενα*. It is probable that at this period the fixed rates for *λαογραφία* and *χωματικών* in most regions of Thebes were 10 drachmae and 6 dr. 4 obols respectively, though the evidence with regard to *λαογραφία* is not very definite (see p. 118). There was always, during the Roman rule in Egypt, a dearth of small change in the country; a disproportionately large part of the coinage in circulation consisted of tetradrachms, and consequently as many payments as possible were made in coins of this denomination. A man desiring to pay his 10 drachmae as *λαογραφία* for a year would accordingly hand in three tetradrachms; and, instead of receiving any change, he would have the balance credited to his *βαλανικόν*, after the *προσδιαγραφόμενα* had been written off at the rate of $1\frac{1}{2}$ obols to the tetradrachm. Similarly, in the case of a year's *χωματικών* he would pay in two tetradrachms; though in the latter class of transactions the payers seem to have lost an obol or half an obol, as the 6 dr. 4 obols for *χωματικών* and 3 obols for *προσδιαγραφόμενα* on two tetradrachms should have left 5 obols for *βαλανικόν*, whereas only 4 or $4\frac{1}{2}$ are credited. It might be supposed that the total amount due for the year was made up by the two balances—as the same man occurs paying in both forms in the same year (nos. 49 and 50), and 1 dr. $1\frac{1}{2}$ obols and $4\frac{1}{2}$ obols at any rate make up a round sum—but other instances of higher payments for *βαλανικόν* alone conflict with this idea. Possibly these sums were taken as convenient instalments and the remainder of the tax due was collected later: the latter may be referred to in the receipts for *τὸ πρόλοιπον τοῦ βαλανικοῦ* of G. O. 1032, 1033, 1035, 1036, 1037; the only two of these which are exactly dated are at the end of the year for which the tax was due or the beginning of the next,

The amounts, however, for which receipts are given, even in the same year and place, or to the same individual, do not show any definite basis: it may be remarked that in one instance (no. 47) the sum is much higher than anything noted by Wilcken; but in no case do they approach what appears to have been the regular payment at Tentyra in the reign of Tiberius—40 drachmae a year—as shown by a series of demotic ostraca, an account of which I hope to publish shortly.

43. (G. 83). ·104 × ·095.

76 A.D.

Διαγεγρά(φηκε) Ψεναμοῦ[ν]ις

Ἄρφημίτος ὑπ(ἐρ) χαματικοῦ Ἄγορῶν βο(ρρά) ηL

ςsf βα(λανικοῦ) fC / καὶ προσδιαγραφόμενα. Lη Οὐεσ-
πασιανοῦ τοῦ κυρίου

5 Ἐπεὶφ λγ̄. Ἄπίω(ν) σεση(μείωμαι).

‘Psenamounis son of Harphmois has paid for dyke-tax in Agorai North for the eighth year 6 dr. 4 obols, for bath-tax 4½ obols, with the extra charges. Year 8 of Vespasianus our lord, Epeiph 33. Signed, Apion.’

3. fC /: the writer has omitted to enter the total amount.

5. Ἐπεὶφ λγ̄: for suggested explanations of this peculiar style of dating see Wilcken, *Ostr.* i, p. 813.

44. (G. 269). ·090 × ·104.

78 A.D.

Θέων καὶ μέτ(οχοι) τελ(ῶναι) θησ(αυροῦ) ἱερ(ῶν) Μαיעύρι

Ἄρφημί(τος) καὶ Ψεναμό(ύνει) ἀδελ(φῶ) χαί(ρειν). Ἔσχ(ομεν)

τὸ βαλ(ανικὸν) τοῦ ιL Οὐεσπασιανοῦ

τοῦ κυρίου Παχῶν ᾱ.

‘Theon and his colleagues, farmers of the granary of the temples, to Maieuris son of Harphmois and Psenamounis his brother, greeting. We have received the bath-tax for the tenth year of Vespasianus our lord; Pachon I.’

45. (G. 252). ·078 × ·109.

80 A.D.

Διέγρα(ψε) Μαιεῦρις

Ἄρφημίτος ὑπ(ἐρ) λαο(γραφίας) Ἄγορῶν βο(ρρά)

βΛ [ς] δέκα βαλ(ανικοῦ) α-ς / ια-ς καὶ προ(σδιαγραφόμενα).

Λβ Τ[ίτου]ν τοῦ κυρίου

5 Μεχ(εἰρ) λ̄ λδ̄. Ἑρακ(λειδης) σε(σημείωμαι)

(An illegible line of demotic.)

‘Maieuris son of Harphmois has paid for poll-tax in Agorai North for the second year ten dr., for bath-tax 1 (dr.) 1½ obols = 11 (dr.) 1½ obols, with the extra charges. Year 2 of Titus our lord, Mecheir 30–34. Signed, Herakleides.’

4. Τ[ίτου]ν: the name, which is almost rubbed out, might be Δομιτιανοῦ in a very abbreviated form, but the traces of the first letter look like Τ.

5. Μεχ(εἰρ) λ̄ λδ̄: for an explanation of the peculiar system of dating by 30 followed by a second number for the days of a month see Wilcken, *Ostr.* i, p. 813. In the instances cited by him, however, the series runs from λ̄α to λ̄λ: here the second number exceeds 30.

46. (G. 264). ·060 × ·088.

80 A. D.

Ἀπολλῶς καὶ μέ(τοχοι) τελ(ῶναι)

θησ(αυροῦ) ἰε(ρῶν) Ὠρωφ Ὀσορουήριος)

καὶ Ὀσορουήρι(ει) υἱ(ῶ) χα(ίρειν). Ἀπέχο(μεν) τῶ

βαλ(ανικόν) τοῦ βΛ Τίτου Καίσαρος

5 τοῦ κυρίου Παῦνι κῆ.

‘Apollos and his colleagues, farmers of the granary of the temples, to Horos son of Osoroueris and Osoroueris his son, greeting. We have received the bath-tax for the second year of Titus Caesar our lord; Pauni 28.’

47. (G. 245). ·097 × ·106.

82 A. D.

Διαγεγρα(άφηκε) Μαιεῦρις Ἀρφμόι(τος)

ὑπ(ερ) βαλ(ανικοῦ) Ἀγορῶν βο(ρρᾶ) εἰς ἀρί(θμησιν) Μεχ(εἰρ) ας

καὶ εἰς ἀρί(θμησιν) Φαμ(ενὸθ) δρ(αχμὰς) ἐξ κ(αὶ) δέκα / 515

καὶ προ(σδιαγραφόμενα). Λα Δομιτιανοῦ

5 τοῦ κυρίου Μεσ(ορῆ) λ̄α.

Ἄμ() σεση(μείωμαι).

‘Maieuris son of Harphmois has paid for bath-tax in Agorai North on account of Mecheir of the first year and on account of Phamenoth sixteen drachmae = 16 dr., with the extra charges. Year 1 of Domitianus our lord, Mesore 31. Signed, Am’

5. Μεσ(ορή) $\bar{\lambda}\alpha$: see note on 45. 5. This instance rather militates against Wilcken’s suggested explanation (*l. c.*, p. 815) of e. g. Μεσορή $\bar{\lambda}\alpha$ as equivalent to $\Theta\omega\theta \bar{\alpha}$ εἰς ἀρίθμησην Μεσορή, since here the payment is not εἰς ἀρίθμησην Μεσορή, but εἰς ἀρίθμησην Μεχεῖρ καὶ Φαμενώθ.

48. (G. 297). ·080 x ·070 (chipped on right).

82 A. D.

Διαγεγράφηκε) Μαιεῦρ(ις) Ἀρφμόβι(τος)
 ὑπ(ἐρ) χω(ματικοῦ) Ἀγορῶν) βο(ρρᾶ) γς ζς[*f* (?)
 βαλ(ανικοῦ) ς καὶ) προσδιαγραφόμενα). Λγ Δ(ομιτ)ιαγ[οῦ
 τοῦ κ(υ)ρίου Ἐπειφ.
 5 κθ. Α() σ(εσημεῖωμαι).

‘Maieuris son of Harphmois has paid for dyke-tax in Agorai North for the third year 6 dr. [4 obols?], for bath-tax 3 obols, with the extra charges. Year 3 of Domitianus our lord, Epeiph 29. Signed, A’

49. (G. 68). ·110 x ·089.

85 A. D.

Διαγεγράφηκε) Ψεναμο(ῦ)νις
 Ἀροφμόβιτος Μαείριος
 ὑπ(ἐρ) λαο(γραφίας)
 Ἀγορὰ βο(ρρᾶ) ελ ζι βαλ(ανικοῦ) α-
 5 / ζια-α καὶ τὰ προσδιαγραφόμενα). Λε Δομι-
 τIANOῦ τοῦ κυρίου Μεχεῖρ
 λε. Πτολ(εμαῖος) σ(εσημεῖωμαι).

2. l. Ἀρφμόβιτος Μαείριος.

4. l. Ἀγορῶν.

‘Psenamounis son of Harphmois son of Maieuris has paid for poll-tax in Agorai North for the fifth year 10 dr., for bath-tax 1 (dr.) 1½ obols = 11 dr. 1½ obols, with the extra charges. Year 5 of Domitianus our lord, Mecheir 35. Signed, Ptolemaios.’

50. (G. 293). ·079 x ·096.

85 A.D.

Διαγεγρα(φ)ηκε Ψεναμο(ῦνις) Ἀρφμόιτο(ς) Μαι-
 εύριο(ς) ὑπ(ἐρ) χω(ματικοῦ) Ἀγα(ρῶν) βο(ρρα) εΛ ς ἐξ ϖ
 βαλ(ανικοῦ) ϖc / ςξ = c καὶ προσδιαγραφόμενα). Λε Δομ(ιτιαν)οῦ
 τοῦ κυρίου Ἐπειφ ἦ.

‘Psenamounis son of Harphmois son of Maieuris has paid for dyke-tax in Agorai North for the fifth year six dr. 4 obols, for bath-tax $4\frac{1}{2}$ obols = 7 dr. $2\frac{1}{2}$ obols, with the extra charges. Year 5 of Domitianus our lord, Epeiph 8.’

51. (G. 274). ·089 x ·105.

119 A.D.

Θέων πράκ(τωρ) ἀργ(υρικῶν) Φμόις
 Ἄμμωνία(υ) Ἀπολλωνία(υ). Ἔσχ(ον) ὑπ(ἐρ) χω(ματικοῦ)
 καὶ βαλ(ανικοῦ) Νό(του) γς ῥυπ(αρὰς) ς ζϖχ^β / ῥυπ(αραί) ς ζϖχ^β.
 Λδ Ἀδρια(νοῦ) Καί(σ)αρος τ(οῦ) κυρίου Ἀθῦρ ιθ.
 Εὐδ... s σεση(μείωμαι).

5

1. l. Φμόιτι.

‘Theon, collector of money-taxes, to Phmois son of Ammonios son of Apollonios. I have received for dyke-tax and bath-tax in the South district for the third year 7 bad dr. 4 obols 2 chalki = 7 bad dr. 4 obols 2 chalki. Year 4 of Hadrianus Caesar our lord, Hathur 19. Signed, Eud... s.’

3. ῥυπ(αρὰς): the term ῥυπαρός occurs not infrequently in statements of payments in the Roman period, most commonly in the latter half of the first and early half of the second centuries. It does not appear to refer to any distinct class of coins—all Roman tetradrachms of Alexandria might have been called ῥυπαρά—and probably was a term of account, like the ‘bad’ piastre of some Turkish towns, e.g. Smyrna.

52. (G. 87). ·085 x ·095.

140 A.D.

Παμώ(υθης) καὶ Ποριε(ύθης) ἀπαιτ(ηται) μερισμ(οῦ)
 βαλ(ανείων) Κωμ(ῶν) Ὠρ(ω) Ψεντφο(ύτος) Ψενμίνιο(ς).
 Ἔσχ(ομεν) ςα ὀβ(ολοὺς) β. Λδ Ἀντωνίνου
 Καί(σ)αρος τοῦ κυρίου μην(ὸς) Ἀδριανοῦ
 ἦ.

5

'Pamonthes and Porieuthes, collectors of the rate for baths in the Villages, to Horos son of Psentphous son of Psenminis. We have received 1 dr. 2 obols. Year 4 of Antoninus Caesar our lord, month Hadrianus 8.'

53. (G. 230). ·134 × ·121.

160 A.D.

Πλήνις καὶ 'Ρουφὸς πρᾶκ(τορες) ἀργυρικῶν Μ(εμνονεῖων) διὰ
 Αὐφὸ() βοη(θοῦ) Παήρις Παήρις Ψενό(σίριος ?). 'Εσχ(ομεν) ὑπ(έρ)
 λαογ(ραφίας) καὶ βαλ(ανικοῦ) κγς ζις. ΛΚγ 'Αντωνίνου
 τοῦ κυρίου Φαρμ(οῦθι) τῆ.

5 'Ομ(οίως) Παχά(ν) τᾶ ζδ. 'Ομ(οίως) 'Επ(εὶ)φ τᾶ ζδ.

2. 1. Παήρει Παήριος.

'Plenis and Rufus, collectors of money-taxes of the Memnonia, through Aupho() their assistant, to Paeris son of Paeris son of Psenosiris (?). We have received for poll-tax and bath-tax of the twenty-third year 16 dr. Year 23 of Antoninus our lord, Pharmouthi 15. Likewise on Pachon 11, 4 dr. Likewise on Epeiph 11, 4 dr.'

54. (G. 237). ·092 × ·104.

189-90 A.D.

'Ωριγιένης καὶ μ(έτοχοι) ἐπι(τηρηταὶ) τέλ(ους)
 θησ(αυροῦ) Πετεμ(ενώφει) Σενπετεμ(ενώφιος).
 'Εσχ(ήκ(αμεν) τὸ βαλ(ανικὸν) τοῦ λς.

'Origenes and his colleagues, supervisors of the tax of the granary, to Petemenophis son of Senpetemenophis. We have received the bath-tax for the thirtieth year.'

2. Πετεμ(ενώφει) Σενπετεμ(ενώφιος): the abbreviated names are restored on the assumption that the taxpayer is the same man who appears in nos. 60 and 61 of this same year.

3. λς: the thirtieth year must be of Commodus, as the hand is clearly a late second century one.

55. (G. 265). ·059 × ·074.

190-1 A.D.

Παμώνθ(ης) καὶ μ(έτοχοι) ἐπι(τηρηταὶ) τέλ(ους)
 θησ(αυροῦ) ἱερ(ῶν) 'Εσουή(ρει) σὺν νί(φ)

Πετοσ(ίρει). Ἔσχομ(εν) τὸ βαλ(ανικόν)
τοῦ λαζς

'Pamonthes and his colleagues, supervisors of the tax of the granary of the temples, to Esoueris and his son Petosiris. We have received the bath-tax for the thirty-first year.'

4. λαζς : see note on 54. 3.

[See also no. 34 for another receipt for βαλανικόν.]

(e) Γερδιακόν.

The information to be obtained from these ostraca on the subject of the tax on weavers does not add much to that already summarized by Wilcken (*Ostr.* i, p. 172). The facts that the tax is usually stated to be for a particular month, and that it is usually paid at the close of that month or shortly after, suggest strongly that it was regarded as accruing from month to month, at any rate at Thebes (though the evidence of papyri—e.g. P. Oxy. 288, P. Fay. 48—does not show the same principle in other districts). Wherever we have more than one receipt given to the same individual (e.g. nos. 59 and 62, 60 and 61) he always appears as paying at the same monthly rate, though for different individuals the rates vary from 2 to 10 drachmae a month; which looks as if the assessment was based in some way on the extent of the business activities of the taxpayer in each case.

It may be noted that the receipts down to the end of the reign of Marcus Aurelius were always given by τελῶναι, with the exception of two (G. O. 574 and no. 56) given by Erieus καὶ μέτοχοι ἐπιτηρηταί in the nineteenth and twentieth years of Hadrian, whereas afterwards they were regularly given by ἐπιτηρηταί, with one exception (no. 64) given by Asklas καὶ μέτοχοι τελῶναι in the reign of Pertinax.

56. (G. 299). 077 × 063.

136 A.D.

Ἐριεύς καὶ μέτοχ(οι) ἐπιτηρητ(αὶ)
τέλους γερδίων Νεφερῶς
Ψεμμώνθου. Ἔσχομ(εν) παρὰ
σοῦ δραχ(μὰς) τέσσαρας.

5 Λκ Ἀδριανοῦ τοῦ
κυρίου Φαμενώθ ιη̄.

2. 1. Νεφερώτι.

‘Erieus and his colleagues, supervisors of the tax on weavers, to Nepheros son of Psemmonthes. We have received from you four drachmae. Year 20 of Hadrianus our lord, Phamenoth 18.’

57. (G. 99). ·066 x ·105 (surface chipped).

156 A.D.

Ἦρος καὶ μέτοχοι(οι) τελ(ῶναι) γερδ(ιακοῦ) Ψεναμούνιος
Φαήριος. Ἀπέσχ[ο]με[ν] π[α]ρὰ σοῦ τέλ(ος) Ἀθῦρ
καὶ Ἀδριανοῦ [ιθL] δραχ(μὰς) ὀκτώ
/ ὅση. Λιθ Ἀντωνίνου Καίσα[ρος]
5 τοῦ κυρίου Τῦβι ιη̄

1. 1. Ψεναμούνει.

‘Horos and his colleagues, farmers of the weaving-tax, to Psenamounis son of Phaeris. We have received from you the tax for Hathur and Hadrianus of the nineteenth year, eight drachmae = 8 dr. Year 19 of Antoninus Caesar our lord, Tubi 18.’

58. (G. 215). ·073 x ·089.

167 A.D.

Ποριεύθης καὶ μέτοχοι(οι) τελ(ῶναι) γερδ(ιακοῦ) τέλ(ους) ηδ
Λελοῦς Σεναμενώσι(ος). Ἐσχ(ομεν) πα-
ρὰ σοῦ ὑπ(έρ) τέλ(ους) μηνῶ(ν) Θῶθ κ(αὶ)
Φαῶφι π(οῦ) αὐ(τοῦ) ὅση ὀκτώ / ὅση. Λη Ἀντωνίνου
5 κ(αὶ) Οὐήρου τῶν κυρίων Σεβαστῶ[ν]
Ἀθῦρ ις̄.

2. 1. Λελοῦτι.

‘Porieuthes and his colleagues, farmers of the weaving-tax of the eighth year, to Lelous son of Senamenrosis. We have received from you for the

tax of the months Thoth and Phaophi of the said year eight dr. = 8 dr.
Year 8 of Antoninus and Verus our lords Augusti, Hathur 16.'

59. (G. 278). 081 x 083.

189 A.D.

Ποριεύθης καὶ μέτοχοι
ἐπιτηρηταὶ τέλ(ους) γερδ(ίων) Περμάμει
Φθουμίνι(ος). Ἔσχ(ομεν) ὑπ(έρ) τέλ(ους)
Ἄθῶρ ζη. Λλζ
5 Ἄθῶρ ιγ.

'Porieuthes and his colleagues, supervisors of the tax on weavers, to Permamis son of Phthouminis. We have received for the tax of Hathur 8 dr. Year 30, Hathur 13.'

2. Περμάμει: the same payer occurs on no. 62 of the thirty-second year.

4. Λλζ: the thirtieth year must be of Commodus, as the hand is a late second century one. The bad habit of omitting the name of the reigning emperor in dates seems to have arisen at Thebes, as elsewhere, about this time.

60. (G. 80). 068 x 124.

191 A.D.

Πρεμαῶς καὶ μέτοχοι ἐπιτηρηταὶ τέλ(ους) γερδ(ίων)
Πετεμε(ενώφει) Σενπετεμε(ενώφιος) χα(ίρειν).
Ἔσχ(ομεν) ὑπ(έρ) τέλ(ους) μη(νὸς) Φαμ(ενῶθ) τοῦ λαζ
ζη / ζη.
5 Λλαζ Φαρμ(οῦθι) ς̄.

'Premaos and his colleagues, supervisors of the tax on weavers, to Petemenophis son of Senpetemenophis, greeting. We have received for the tax of the month Phamenoth of the thirty-first year 8 dr. = 8 dr. Year 31, Pharmouthi 6.'

1. Πρεμαῶς: this collector occurs also in G. O. 664 and no. 61, of the same year; in no. 63, of the thirty-second year; and in G. O. 1073, and two unpublished ostraca of this collection (G. 85 and G. 292) of the third year of Severus.

2. Πετεμε(ενώφει) Σενπετεμε(ενώφιος): these names are completed from two other receipts for the same tax, not published here, on which they are written out more fully (G. 84 and G. 292, of the second and third years of Severus). The same payer occurs on the next ostrakon.

5. Λλαζ: see note on 59. 4.

61. (G. 220). 079 x 090.

191 A. D.

Πρεμαῶς καὶ μέτοχοι ἐπιτηρηταὶ
 γερδ(ιακού) Πετεμ(ενώφει) Σενπετεμ(ενώφιος)
 χα(ίρειν). Ἔσχομ(εν) ὑπ(έρ) τέλ(ους) μη(νὸς)
 Φαρμ(οῦθι) ζη / ζη
 5 Λλαζ Παχῶ(ν) β̄.

‘Premaos and his colleagues, supervisors of the weaving-tax, to Petemenophis son of Senpetemenophis, greeting. We have received for the tax of the month Pharmouthi 8 dr. = 8 dr. Year 31, Pachon 2.’

1. Πρεμαῶς: see note on 60. 1.

2. Πετεμ(ενώφει): see note on 60. 2.

5. Λλαζ: see note on 59. 4.

62. (G. 284). 048 x 060.

191 A. D.

Ψανσῶ(ς) καὶ μέτοχοι
 ἐπιτηρηταὶ τέλ(ους) γερδ(ίων)
 Περμ(άμει) Φθουμ(ίνιος).
 Ἔσχομ(εν) ὑπ(έρ) Ἄθῶρ ζη.
 5 Λλβζ Ἄθῶρ ᾱ.

‘Psansnos and his colleagues, supervisors of the tax on weavers, to Permamis son of Phthouminis. We have received for Hathur 8 dr. Year 32, Hathur 1.’

3. Περμ(άμει): see note on 59. 2.

5. Λλβζ: see note on 59. 4.

63. (G. 420). 076 x 073.

192 A. D.

Πρεμαῶς καὶ
 μέτοχοι ἐπιτηρηταὶ
 τέλ(ους) γερδ(ίων).
 Ἔσχομ(εν) παρὰ σοῦ
 5 ὑπ(έρ) Μεχ(είρ)
 ζδ. Λλβζ
 Μεχ(είρ)
 λ̄.

‘Premaos and his colleagues, supervisors of the tax on weavers. We have received from you for Mecheir 4 dr. Year 32, Mecheir 30.’

1. Πρεμαῖος: see note on 60. 1.
4. παρὰ σοῦ: the name of the payer of the tax is not given.
6. Λλβζ: see note on 59. 4.

64. (G. 294). 078 x 103.

193 A.D.

Ἀσκληᾶς καὶ μέτοχοι
τελ(ῶναι) γερδ(ιακοῦ) Πετεμενώφι Φθου-
μίνιος. Ἔσχομεν παρὰ σοῦ ὑπ(έρ) μη(νὸς)
Παχῶν τὸ καθήκον τ(έλος).

5 Λα Πουβλίου Ἐλουίου
Περτίνακος Σεβαστοῦ
Παχῶν λ̄.

‘Asklas and his colleagues, farmers of the weaving-tax, to Petemenophis son of Phthouminis. We have received from you for the month Pachon the appointed tax. Year 1 of Publius Helvius Pertinax Augustus, Pachon 30.’

2. 1. Πετεμενώφει: the same payer occurs in G. 85 (not published) of year 3, presumably of Severus.

7. Παχῶν λ̄: on this date (May 25) Pertinax had been dead for nearly two months.

65. (G. 82). 048 x 076.

197 A.D.

Νεφερώς πρ(εσβύτερος) Φθουμίνιος καὶ μέτοχοι ἐπιτηρηταὶ
τέλ(ους) γερδ(ίω) τοῦ ες ὀνόμ(ατος) Πεμσαός.

Ἔσχομεν παρὰ σοῦ τὸ τέλος μη(νὸς) Τῦβι ζβ.

Λε Μεχ(είρ) ς̄.

‘Nepheros the elder, son of Phthouminis, and his colleagues, supervisors of the tax on weavers of the fifth year, in respect of Pemsaos. We have received from you the tax for the month Tubi, 2 dr. Year 5, Mecheir 6.’

1. Νεφερώς: this collector also occurs in G. 84 (unpublished) of the second year; in G. O. 1332 of the fifth year; in no. 68 of the sixth year; and possibly in no. 69 of the seventh year. These years are practically fixed as of Severus, since G. 84 is a receipt to the same payer as nos. 60 and 61 of the thirty-first year of Commodus.

66. (G. 86). 069 x 072.

197 A.D.

Πορούσιος καὶ μέτοχοι ἐπιτηρηταὶ τέλ(ους) γερδίων τοῦ ἐς
 ὀνόματος Πετεμ(ενώφιος?). Ἐσχήκ(αμεν) παρὰ σοῦ τὸ τέλος
 μηνὸς Παχῶν τοῦ ἐς ζδ.
 Λεε Παχῶν λ̄.

‘Porousios and his colleagues, supervisors of the tax on weavers of the fifth year, in respect of Petemenophis. We have received from you the tax for the month Pachon of the fifth year, 4 dr. Year 5, Pachon 30.’

1. ἐς: the fifth year may be taken to be of Severus, as the handwriting suggests this rather than the next fifth year in Egyptian dating—that of Elagabalus (who was indeed dead three months before Pachon 30 of his fifth year, but this would not be decisive against such a date at Thebes); also the Πετεμ() of l. 2 may be identical with the Πετεμενωφίς of no. 69 who got a receipt in the seventh year from Νεφερῶς, who was collecting in the early years of Severus (see note on 65. 1); but Πετεμενωφίς seems to have been such a favourite name at this period among the Theban weavers that the identity cannot safely be accepted.

67. (G. 72). 085 x 086.

Possibly 197 A.D.

Μῦσις Ξένωνος ἐπιτηρη(τῆς)
 τέλ(ους) γερδίων Πετσειν() Πετεμ(ενώφιος?) χαίρειν.
 Ἐσχ(ον) παρὰ σοῦ ὑπ(έρ) ἀριθ(μῆσεως) μην(ὸς)
 Ἐ(πεὶ)φ τοῦ ἐς δραχμὰς ὀκτώ
 5 / ζη. Λεε Ἐ(πεὶ)φ ιζ̄.

‘Miusis son of Xenon, supervisor of the tax on weavers, to Petsen son of Petemenophis, greeting. I have received from you for the account of the month Epeiph of the fifth year eight drachmae = 8 dr. Year 5, Epeiph 17.’

3. ὑπ(έρ) ἀριθ(μῆσεως) μην(ὸς) Ἐ(πεὶ)φ: cf. G. O. 660.

4. ἐς: the fifth year is most likely to be that of Severus, on grounds of handwriting.

68. (G. 243). 079 x 088.

198 A.D.

Νεφερῶς πρεσβύτερος Φθουμί(νιος) καὶ μέτοχοι ἐπιτη(ρηταὶ) τέλ(ους)
 γερδίων τοῦ ελ ὀνόματος Πετεμ(ενώφιος?) Ἀρβή(χιος).
 Ἐσχ(ομεν) παρὰ σοῦ ὑπ(έρ) τέλ(ους) μην(ὸς) Παῦνι
 δραχμὰς ἕξ / ζς.

5 Λεε Ἐπεὶφ ῑ.

'Nepheros the elder, son of Phthouminis, and his colleagues, supervisors of the tax on weavers of the sixth year, in respect of Petemenophis son of Harbechis. We have received from you for the tax of the month Pauni six drachmae = 6 dr. Year 6, Epeiph 10.'

2. ζL : see note on 65. 1 as to the date of Nepheros son of Phthouminis.

69. (G. 93). $\cdot 077 \times \cdot 107$ (chipped on left). Possibly 198 A.D.

N]εφερῶς καὶ μ(έτοχοι) ἐπιτηρη(ηται) τέλ(ους) γεροδ(ίων).

"E]σχον παρὰ σοῦ ὑπὲρ τέλ(ους) γεροδ(ίων) τοῦ

Λζ ὀνόμ(ατος) Πετεμενώφ(ιος) ὑπὲρ

Φαῶφι ζδ καὶ ἀπὸ Ἄθῦρ

5 δραχ(μὰς) δ / ζδ τοῦ Λζζ.

'Nepheros and his colleagues, supervisors of the tax on weavers. I have received from you for the tax on weavers of the seventh year in respect of Petemenophis for Phaophi 4 dr. and from Hathur 4 drachmae = 4 dr. for the seventh year.'

1. *Nεφερῶς*: this collector may possibly be the same as the *Νεφερῶς πρεσβύτερος Φθουμίνιος* who was in office in years 2, 5, and 6 of Severus (see note on 65. 1), although the hand in which the receipt is written is not the same as that of nos. 65 and 68, and the formula is different and considerably confused.

70. (G. 211). $\cdot 056 \times \cdot 082$. Early third century A.D.

Βησῶς καὶ μ(έτοχοι) ἐπιτηρη(ηται) τέλ(ους) γεροδ(ίων) τοῦ

ζΛ ὀνόμ(ατος) Πετεμενώφ(ιος ?). "Eσχ(ομεν) παρὰ σο(ῦ)

ὑπ(ὲρ) τέλ(ους) μη(νὸς) Θῶθ ζδέκα / ζι.

Λζζ Φαῶ(φι) κβ.

'Besos and his colleagues, supervisors of the tax on weavers of the sixth year, in respect of Petemenophis. We have received from you for the tax of the month Thoth ten dr. = 10 dr. Year 6, Phaophi 22.'

2. ζL : the handwriting of this receipt seems to be of a later date than the sixth year of Septimius Severus, and it more probably belongs to the reign of Severus Alexander or one of his successors.

(f) *Γεωμετρία.*

It is unfortunately still obscure what the nature of the tax *ὑπὲρ γεωμετρίας* was—whether it was the ordinary land-tax or a special

assessment to cover the survey of land—and it is equally impossible to say at what rate it was levied or how it was assessed. There are many instances of the tax, both on papyri and on ostraca, but the amounts paid vary very widely and do not fall into any apparent system.

71. (G. 410). 055 × 067 (chipped on left). 67 A.D.

Διέγρα(ψε) Ψενμίνις Πετεμ(ίνιος)
Πετέχω(ντος) ὑπ(ερ) γεο(μετρίας) Ὀφιεῖ(ου) ιγς δέκα
/ς]ι κ(αὶ) το(ύτων) προ(σδιαγραφόμενα). Λιγ Νέρωνος
το]ῦ κυρίου Μεχειρ λς.

5]ενων σεση(μείωμαι).

‘Psenminis son of Peteminis son of Petechon has paid for the survey-tax in Ophieion for the thirteenth year ten dr. = 10 dr. and the extra charges on this. Year 13 of Nero our lord, Mecheir 36. Signed, . . enon.’

4. Μεχειρ λς: see note on 45. 5.

72. (G. 412). 086 × 088 (chipped on right at top). 161–2 A.D.

Διέγρα(ψε) Πετειαρουήρις Φαή[ριος
ὑπ(ερ) γεωμε(τρίας) Χά(ρακος) ἀς ἀ(ντι) Σεμνο(ύτος) Φαή[ριος
ῥυπ(αρὰν) ς μίαν / σα. Λβ Ἀντωνίνου
καὶ Οὐήρου τῶν κυρίων Αὐτοκρατόρων
5 Φαῶ(φι) ζ̄. Κα() σεση(μείωμαι).

(2 h.) Διέγρα(ψε) Σεμνο(ύς) Φαή(ριος) ἀντι Πετειαρο(υήριος)
Φαή(ριος) ὑπ(ερ) γεωμε(τρίας) Χά(ρακος) ῥυπ(αρὰν) ς μίαν
/ σα. Λγ Ἀν(τωνίνου) καὶ Οὐήρ(ου)
τῶν κυρίων Σεβαστῶν
Θῶθ κ. Γ() σεση(μείωμαι).

3. ῥυπ(αρὰν): first letter corrected from δ.

‘Petearoueris son of Phaeris has paid for the survey-tax in Charax for the first year on behalf of Semnous son of Phaeris one bad dr. = 1 dr. Year 2 of Antoninus and Verus our lords Emperors, Phaophi 7. Signed, Ka’

Semnous son of Phaeris has paid on behalf of Petearoueris son of Phaeris for the survey-tax in Charax one bad dr. = 1 dr. Year 3 of Antoninus and Verus our lords Augusti, Thoth 20. Signed, G'

2. ἀ(ντι): this seems the probable expansion of the contraction $\bar{\alpha}$, which is written out in full in the second receipt. The two brothers seem to have paid alternately on one another's behalf.

(g) Ἐγκύκλιον.

The one instance in this collection in which a payment for ἐγκύκλιον occurs is printed above as no. 40. The tax is described as $\epsilon\nu^{\kappa} \kappa^{\lambda}$, which I have suggested stands for ἐνκύκλιον κληρονομιῶν; the εἰκοστὴ κληρονομιῶν, which appears in papyri (e.g. B. G. U. 240, 326), might be classified as ἐγκύκλιον, as that term seems to have covered percentages of varying rates payable to the state on contracts and mercantile transactions (Wilcken, *Ostr.* i, p. 182). But on the other hand a sum paid in respect of an inheritance would probably be specifically described as referring to the particular occasion, just as (in G. O. 1066) the duty paid on the sale of a slave is described; whereas the payment here is said to be for the tax of a certain year. A similar formula occurs in G. O. 473—ὑπὲρ ἐγκύκλιον ζL; and on an ostrakon from Denderah in my possession there is a record of a payment ἐγκύκλιου ιαL. The latter appears to belong to the same group as a number of demotic ostraca found with it, which all relate to members of the same family as the one Greek example, but describe the tax paid as 'one-twentieth' simply. These demotic ostraca show that the tax for a given year was regularly paid early in the succeeding year; that the amounts paid by the same man were different in different years; but that the amounts paid by different members of the family were the same in any one year. It seems probable that in this case the twentieth or ἐγκύκλιον was assessed at the close of the year on the year's profits of some trade carried on by the family; and the same explanation may be suggested for the ἐγκύκλιον of no. 40, which was similarly paid after the close of the year for which it was assessed; but in this case some other expansion of κ^{λ} than κληρονομιῶν seems desirable.

(h) Ἐπικεφάλαιον.

The nature of the tax known as ἐπικεφάλαιον is discussed below (p. 153), where I have argued that it is to be taken as equivalent to χειρωνάξιον

and not to *λαογραφία*. It seems natural to consider the abbreviation *ἐπι* in the following ostracon and in G. O. 681, 686, and 696 as standing for *ἐπικεφαλαίου*, in view of the long lists of persons paying *ἐπικεφάλαια* given in no. 136 and other instances quoted in the notes on that text.

73. (G. 427). .059 × .096. Second to third century A.D.

Παῦνι ἰβ̄ τοῦ κγς̄ ὀνβ̄(ματος) Βήσιος
 Χαβονχώνσιος ὑπ(ἐρ) ἐπικ(εφαλαίου) καὶ χωμ(ατικοῦ)
 ζ̄ ὀκτὼ / ζη. Παν(σκος) σ(εσημείωμαι).
 p hmt n (?) nbe (?) n Bs s Hf-Hns n h-sp 23 (?)
 5 ὕbt-2 šm ss-12

‘Pauni 12 in the twenty-third year in respect of Basis son of Chabonchonsis for trade-tax (?) and dyke-tax eight dr. = 8 dr. Signed, Paniskos.

The bronze of (?) (the) dyke-tax (?) of Bes son of Khf-khons, year 23 (?), Pauni 12.’

(i) Ἱππητικόν.

The receipts for the tax on cobblers show much the same characteristics as those for the tax on weavers (section (e) above). The tax is usually stated to be for a particular month, though this does not hold good of no. 74 and G. O. 464, and the amounts paid by different individuals vary; so that it seems probable that the assessment was on the extent of the business of the individual.

As in the case of the *γερδιακόν*, the earlier receipts are given by *τελῶναι*, the later by *ἐπιτηρηταί*.

74. (G. 405). .140 × .125 (broken above on right and left). 44 A.D.

Ἱεῖκωνις Πεχύτο(υ) [
 τεῖλος ἡπητῶν διὰ Ἀμμωνο(ὑτος) ?] [
] ζζ̄f. Λδ Τιβερίου Κλαυδίου
 Καίσαρος Σεβαστοῦ Γερμανικοῦ
 5 Αὐτοκράτορος Φαρμούθ(ι) ἰδ̄. Ὅμ[οίως
 Φαρμούθ(ι) κθ̄ ζδ.
 whm (?) n ὕbt-3 šm ss-2 sttr 1.t qt $\frac{1}{2}$ a qt 1.t (οβολ) 3
 a sttr 1.t qt $\frac{1}{2}$ ἄn

'... eikonis son of Pechutes [has paid] as tax on cobblers through Ammonous (?) [] 7 dr. 3 obols. Year 4 of Tiberius Claudius Caesar Augustus Germanicus Imperator, Pharmouthi 14. Likewise on Pharmouthi 29, 4 dr.

Likewise, Epeiph 2, 1 stater $\frac{1}{2}$ kite = 1 kite 3 obols = 1 stater $\frac{1}{2}$ kite again.'

7. The demotic entry refers to a further transaction in continuation of the Greek.

75. (G. 249). 081 x 102.

190 A.D.

Τιθοῆς καὶ μ(έτοχοι) ἐπιτηρηταὶ τέλ(ους) ἡπητ(ῶν)

Φατρήτι Φατρή(ου) χαί(ρ)ειν. Ἐσχ(ήκ(α)μ(ε)ν)

παρὰ σοῦ τὸ καθήκ(ον) τέλ(ος) ὑπ(έρ) μηνὸς

Παῦνι τοῦ λς. Λλ Ἀύρηλιου

5 Κομμύδου Ἀντωνίου Καίσαρος τοῦ κυρίου

Παῦνι κς.

'Tithoes and his colleagues, supervisors of the tax on cobblers, to Phatres son of Phatres, greeting. We have received from you the appointed tax for the month Pauni of the thirtieth year. Year 30 of Aurelius Commodus Antoninus Caesar our lord, Pauni 26.'

1. Τιθοῆς: this collector is possibly identical with Τιθοῆς Περεμίνιος who gave the receipts G. O. 1069, 1070, 1071 for the tax on cobblers in the twenty-second, twenty-third, and twenty-fifth years of Commodus.

76. (G. 423). 081 x 076.

Second to third century A.D.

Πασήμις Φατρήους

ἐπιτηρητ(ή)ς τέλ(ους) ἡπητ(ῶν) καὶ μ(έτοχοι)

Ἀντωνίῳ χαί(ρ)ειν. Ἐσχ(ον)

παρὰ σοῦ τὸ τέλ(ος) τοῦ Παχῶ(ν)

5 ζι ὀβ(ολοῦς) ε. Λς

Παῦνι β.

'Pasemis son of Phatres, supervisor of the tax on cobblers, and his colleagues to Antonius, greeting. I have received from you the tax for Pachon, 10 dr. 5 obols. Year 6, Pauni 2.'

(κ) Κυνηγίδων πλοίων.

Wilcken published five ostraca relating to payments for this tax, the name of which is usually written *κυν*^η, but in one case *κυνηγι*^δ; and he

appears to have found the correct explanation in expanding this contraction as *κυνηγίδων* and translating this as 'hunting-boats' (*Ostr.* i, p. 229). The addition in no. 78 of π after *κυν*⁷ supports Wilcken's rendering. There is, however, a point arising in connexion with the formula shown in these receipts which he had to leave unexplained. In four out of the five examples the name of the payer is preceded or followed by the symbol Υ , which occurs similarly in no. 78; but fortunately in no. 77 the word is written out as *δεκανο*^o, which supplies a suitable expansion of the symbol. It would appear therefore that *δεκανοί* were responsible for this tax; and this gives a point of contact with the entry in B. G. U. I. 1 of a payment of 60 drachmae *δεκανικου δμοίως των αυτων πλοίων*, which suggests the existence at Soknopaiou Nesos in the Fayûm of a similar responsibility of *δεκανοί* for certain boat-taxes.

77. (G. 406). 071 x 128.

75 A. D.

Κυνη(γίδων) ζΛ Ούεσπασιανού του κυρίου
Τύβι ιθ' Αγορών Νό(του). Φαήρι(ς) Αρβήχ(ιος)
δεκανδ(ς) και μέ(τοχοι) ρυπ(αρὰς) ηϝ.
Πεχύ(της).

'For hunting-boats in the seventh year of Vespasianus our lord, Tubi 19, in Agorai South. Phaeris son of Harbechis, decurion, and his colleagues (have paid) 8 bad (dr.) 4 obols. (Signed), Pechutes.'

3. *και μέ(τοχοι)*: cf. G. O. 1564, where the payment is similarly made by a man described as Υ (see above) and *μέ(τοχοι)*.

78. (G. 270). 123 x 120.

100 A. D.

Κυνη(γίδων) π(λοίων) γΛ. Τεῶς Φατρή(ος)
(δεκανδς) κυνη(γίδων) ρυπ(αρὰς) δρ(αχμάς) ὀκτώ / ζη.
Λγ Τραιανού του κυρίου
Μεχ(εῖρ) ιε. Ἡρακ(λείδης) σ(εσημείωμαι).

'For hunting-boats in the third year. Teos son of Phatres, decurion of hunting-boats, (has paid) eight bad drachmae = 8 dr. Year 3 of Trajanus our lord, Mecheir 15. Signed, Herakleides.'

2. (*δεκανός*): written Υ (see above).

(l) *Κωμητικά.*

As pointed out by Grenfell and Hunt on P. Tebt. 365, the term *κωμητικά* is used of village-dues in a purely general sense; it includes various classes of payments in kind, and, as here, in cash. The tax in this case, though collected by the *πράκτορες ἀργυρικῶν* in money, is on land.

79. (G. 91). 070 x 062.

Third century A.D.

Αὐρήλιος Καρούνιος Πλύνιος
καὶ μέτοχοι πράκτορες ἀργυρικῶν
κωμητικῶν Μεμνο(νείων).
Ἔσχο(μ)εν ὑπὲρ γε(νήματος) δὲ δνόμα-
 5 *τος Τελάρου Σαμσοῦσι(ος)*
ζ ζ ϛ. Λεζζ Τῦβι κ.

‘Aurelius Karounios son of Plunis and his colleagues, collectors of money-taxes, for the village-dues in the Memnonia. We have received for the produce of the fourth year in respect of Teloros son of Samsousis 7 dr. 3 obols. Year 5, Tubi 20.’

(m) *Λαογραφία.*

Wilcken has shown (*Ostr.* i, pp. 230 ff.) that the rate of the poll-tax apparently differed considerably, not only in various parts of Egypt, but even in separate districts of Thebes; and he drew up the following table as giving the results of his investigations with regard to Thebes. The districts and rates were, according to this:—

Charax . . .	10 dr., after 113-14 rather more.
Ophieion . . .	10 dr., later 10 dr. 4 ob.
Agorai North . . .	10 dr.
Kerameia . . .	10 dr. 4 ob.
Memnonia . . .	16 dr.
South and South-west .	24 dr.

But this table appears to require modification in some respects. In the first place it is based on the highest sums which occur on any single ostracon for any district, except in the case of Kerameia, the only two examples from which show payments of 5 dr. 2 ob.: Wilcken assumes

that these must be instalments, and, in order to bring the rate for Kerameia into line with that for Ophieion at the same period, that they must be one-half the tax for the year. But they might equally well be one-third of 16 dr., or indeed any proportion of any sum. Similarly the receipts from other districts for 10 dr. might be half or some other proportion of a larger sum. That the receipt for a year's poll-tax was not necessarily entered in full on a single ostrakon, even if a series of instalments were paid, is shown by two receipts in this collection (no. 36 and G. 217, not published) given by the same collector Erius to the same taxpayer Petechonsis son of Phthomonthes son of Hatres. These contain the following record of instalments of taxes for the sixteenth year of Trajan:—

G. 217.	Pharmouthi	6, year 16	4 dr.	for λαογραφία.
	"	21 "	4 dr.	" "
	"	23 "	4 dr.	" "
No. 36.	"	28 "	4 dr.	" "
	Pachon	19 "	4 dr.	" "
	Mesore	6 "	2 dr.	" "
	"	15 "	2 dr.	" "
	"	" "	2 dr.	for ποταμοφυλακία.
	Phaophi	21, year 17	3 dr. 4½ ob.	for χωματικόν.
	Hathur	18 "	6 dr.	" "

This gives a higher total—24 dr.—for the Memnonia than Wilcken's; and still larger sums occur on other ostraca from the same district. G. 417 shows payments amounting to 32 dr. as one man's poll-tax in the seventeenth year of Trajan, and G. 272 similar payments amounting to 28 dr. in the fourth year of Hadrian.

At the same time there is no reason to assume that the divergence between the rates of 10 dr. and 24 dr. or even 32 dr. for neighbouring districts is too wide. It is fairly certain that the usual poll-tax at Syene was 16 dr.; and the same rate is shown to have been the regular one at Tentyra under Tiberius by a series of 49 demotic ostraca given to members of one family (an account of which I hope to publish shortly). At Oxyrhynchus there were apparently two rates of 12 and 16 dr.; while in the Fayûm even more variation occurs. The commonest rate

in the district was 20 dr.; but at Tebtunis alone payments of 8 dr., 16 dr., 22 dr. 4 ob., 24 dr., and 40 dr. also occur (cf. Grenfell and Hunt, *Tebtunis Papyri*, ii, p. 99). It can only be concluded that the amount payable by any individual was determined by some circumstances not at present known to us.

80. (G. 248). .058 x .076 (right top corner broken). 19 B. C.

Ψενθαῆσις Πασήμ[ιος
τέ(τακται) λαογ(ραφίας) ιαL ζη. Lια Καίσα(ρος)
Μεχ(εῖρ) δ̄. Κέφα(λος) τρ(α)π(εζίτης).

Ψenthaesis son of Pasemis has paid for poll-tax for the eleventh year 8 dr. Year 11 of Caesar, Mecheir 4. (Signed), Kephalos, banker.'

3. Κέφα(λος): this banker occurs on ten of Wilcken's ostraca, of dates ranging between the thirteenth and twenty-third years of Augustus.

81. (G. 287). .076 x .109. 107 A. D.

Ἀπολλ(ώνιος) καὶ μέτοχοι πράκ(τορες) ἀργ(υρικῶν) μητ(ροπόλεως)
Παχομ(νεῖ?) Ψενχνο(ύμεως) Πετεχ(εσθ(ῶτος)).
Ἔσχ(ομεν) ὑπ(ἐρ) χω(ματικῶν) Χά(ρακος) δέκ(α) / ι, ὑπ(ἐρ) λαο(γραφίας)
ὀκτὼ / η. L δεκ(άτου) Τραιανοῦ
5 Φαμ(ενῶθ) λ κ̄α. Ἄρ(υ)ώτ(η)σ(ς) σεση(μείωμαι).
Ἄλ(λας) Παῦνι λ κ̄γ ὑπ(ἐρ) λαο(γραφίας) Σξβ̄ τέσσαρ(ας)
/ ζδ. Ἄρ(υ)ώτ(η)σ(ς) σεση(μείωμαι).

Ἀpollonios and his colleagues, collectors of money-taxes of the metropolis, to Pachomneus son of Psenchnoumis son of Petechesthos. We have received for dyke-tax in Charax ten (drachmae) = 10, for poll-tax eight = 8. Tenth year of Trajanus, Phamenoth 30-21. Signed, Haruotes.

Also on Pauni 30-23 for poll-tax in Seb . . . (?) four (drachmae) = 4 dr. Signed, Haruotes.'

1. Ἀπολλ(ώνιος): cf. G. O. 497, 498, 503, of the eleventh and thirteenth years of Trajan, where the same collector appears.

82. (G. 78). 073 x 082.

114 A. D.

Πετοσίρις γενόμενος πράκτωρ ἀργυρικῶν
 Μεμνονείων Κολάνθης Πασήμι(ος).
 Ὑπ(ἐρ) λαο(γραφίας) ἰδὲ αἰ διαγραφεί-
 σης ὀνό(ματι) ἡμῶν ὑπ(ἐρ) σοῦ
 5 ὅδ. Λιζ Τραιανοῦ Καίσαρος
 τοῦ κυρίου Παχῶ(ν) ἰγ.

2. 1. Κολάνθη.

3. 1. διαγραφείσται?

‘Petosiris, formerly collector of money-taxes in the Memnonia, to Kolanthes son of Pasemis. In regard to the poll-tax of the fourteenth year, the 4 dr. entered in our name are for you. Year 17 of Trajanus Caesar our lord, Pachon 13.’

1. Πετοσίρις: this collector is shown by G. O. 1613 and no. 35 above to have been in office in the Memnonia district in the twelfth and thirteenth years of Trajan. The purport of this ostrakon is not very clear, but it appears to relate to a correction in his accounts after he laid down his office.

83. (G. 238). 105 x 109.

132 A. D.

Φθομό(νθη)σ πράκτωρ ἀργυρικῶν Ἑρμώνθεωσ
 Ψεντασή(μει) Ψεμῶ(νθεωσ) καὶ Πετεχώ(νσει)
 υἱ(ῶ). Ἐσχο(ν) ὑπ(ἐρ) λαο(γραφίας) ἰς ῥυ(παρὰσ) ὀκτώ
 <η. Λις Ἀδριανοῦ
 5 Καίσαρος τοῦ κυρίου Ἐπειφ ἰθ̄.

‘Phthomonthes, collector of money-taxes of Hermonthis, to Psentasemis son of Psemonthes and Petechonsis his son. I have received for poll-tax of the sixteenth year eight bad (draehmae) = 8 dr. Year 16 of Hadrianus Caesar our lord, Epeiph 19.’

84. (G. 407). 092 x 098.

134 A. D.

Πικῶσ καὶ μ(έτοχοι)σ πράκ(τορες) ἀργυρικῶν
 Ψεναρπηγή(ει) Ἀρπηγή(ιος) διὰ Ὡρο(ν).
 Ἐσχο(μεν) ὑπ(ἐρ) λαο(γραφίας) ἰθὲς ῥυ(παρὰσ) δραχ(μὰσ) πέντε
 Ϝ / ῥυ(παρὰσ) ζεϜ. Λιθ Ἀδριανοῦ
 5 Καίσαρος τοῦ κυρίου Φαμε(νῶθ)

λ̄

'Pikos and his colleagues, collectors of money-taxes, to Psenharpbechis son of Harpbechis, through Horos. We have received for poll-tax of the nineteenth year five bad drachmae 4 obols = 5 bad dr. 4 obols. Year 19 of Hadrianus Caesar our lord, Phamenoth 30.'

1. The beginning of the first line is nearly washed out.

85. (G. 416). ·091 × ·113.

157 A.D.

Ἀμμώνιος(ς) καὶ Παχνοῦμις) γενομένοι πράκ(τορες) ἀργ(υρικῶν) Ἐπι(το)π(αρχίας)
 Ἀσκλητι υἱ(εωτέρῳ) Ἐρ(ι)έως Φαή(ριος). Ἐσχ(ομεν) ὑπ(ἐρ) λαο(γραφίας)
 καὶ ἄλλ(ων) κς δραχ(μάς) τέσσαρας / 5δ. Λκα
 Ἀντωνίνου Καίσαρος τοῦ κυρίου Ἀθῦρ κδ. Ἀμμ(ώνιος) σ(εσημείωμαι).

'Ammonios and Pachnoumis, formerly collectors of money-taxes of the upper toparchy, to Asklas the younger, son of Erieus, son of Phaeris. We have received for poll-tax and other taxes of the twentieth year four drachmae = 4 dr. Year 21 of Antoninus Caesar our lord, Hathur 24. Signed, Ammonios.'

86. (G. 66). ·085 × ·084 (face chipped).

Probably 213 A.D.

Αὐρήλιος Τύρανος Ἐπωνύχ(ου)
 καὶ μέ(τοχοι) πράκ(τορες) ἀργ(υρικῶν) κώ(μης) Ταυρ()
 διὰ Αὐρήλιος Ψεμῶ(υθου). Ἐσχ(ομεν)
 ὑπ(ἐρ) λαο(γραφίας) καὶ ἄλλ(ων) κας
 5 ὀνό(ματος) Π[αν]ιομῶς Παῶ(τος)
 5ιβ. [Λκ]α
 Φαρ[μοῦθ]ι ιᾱ.

3. 1. Αὐρηλίου.

5. 1. Πανιομῶτος.

'Aurelios Turanos son of Eponuchos and his colleagues, collectors of money-taxes of the village Taur...., through Aurelios Psemonthes. We have received for poll-tax and other taxes of the twenty-first year in respect of Paniomos son of Paos 12 dr. Year 21, Pharmouthi 11.'

[See also nos. 33, 35, 35, 37, 38, 39, 45, 49, 53, and 97 for other receipts for λαογραφία.]

(η) Ξενικά.

The τέλος ἐπιξένων is mentioned in a Cairo ostracon published by Wilcken (*Archiv* i, p. 153), which is dated in the reign of Nero, and, like this one, shows a payment of 2 drachmae a month. It is probably to be explained by P. Tebt. 391, which relates to the collection of poll-tax: from this it appears that two of the collectors were responsible for τὸ ἐπίξενον—the inhabitants of Tebtunis who were away from home. If the payment in this ostracon was for poll-tax, it points to a rate of 24 drachmae a year (cf. last section, p. 118). As the collection here is made by ἐπιτηρηταί, it seems to have been taken out of the hands of the usual collectors of poll-tax, and transferred to the ἐπιτηρηταὶ ξενικῶν πρακτορίας, who were responsible for recovering debts from people living outside their own district (cf. Grenfell and Hunt on P. Oxy. 712).

87. (G. 236). 070 x 094.

133 A.D.

Ἀπολλινάριος Ἀκάμαντος
καὶ μέτοχοι ἐπιτηρηταὶ τέλους ἐπι-
ξένων διὰ Φθομόνου γραμματέως Πετε-
χων Τεμ(). Ἐσχόμεν παρὰ σοῦ ὑπέρ
5 Με(χ)χείρ τοῦ ιζ' β. Λιζ'
Ἀδριανοῦ Καίσαρος τοῦ κυρίου
Φαμ(ενῶθ) ζ̄.
3. 1. Πετεχωντι.

‘Apollinarios son of Akamas and his colleagues, supervisors of the tax on strangers, through Phthomonthes their clerk, to Petechon son of Tem . . . We have received from you for Mecheir of the seventeenth year 2 dr. Year 17 of Hadrianus Caesar our lord, Phamenoth 7.’

5. Με(χ)χείρ: the first χ is only partly written on a rough spot in the surface of the ostracon.

(ο) Οἴνου τιμή.

As suggested by Wilcken (*Ostr.* i, p. 271), the payments entered on ostraca ὑπὲρ τιμῆς οἴνου were probably money equivalents of a tax payable in kind. The latest of the three examples given here (no. 90) furnishes a clue to the rate—144 drachmae to the aroura; but the rate may very probably have varied for different estates, as the οἴνου τέλος (cf. Wilcken, p. 270) apparently did.

88. (G. 280). ·079 × ·093.

90 A.D.

Διαγ(εγράφηκε) Τιθοῆ(ς) Πετοσόρκο(ντος)
 διὰ Ὠρο(υ) ὑπ(ἐρ) τιμ(ῆς) οἴ(νου) ἰς Ἄνω (το)π(αρχίας)
 Ϝ. Λι Δομιτ(ιαν)οῦ τοῦ κυρίου Ἄθῦρ ἱᾶ.

‘Tithoes son of Petosorkon has paid through Horos for the valuation of wine for the tenth year in the Upper toparchy 4 obols. Year 10 of Domitianus our lord, Hathur 11.’

89. (G. 70). ·076 × ·084.

181–2 A.D.

Μιῦσις καὶ μ(έτοχοι) ἐπιτ(ηρηται) τιμ(ῆς) οἴνου
 καὶ φοι(νίκων) Πεκρίχ(ει) Πεκρίχ(ιος)
 Ἡρακλᾶτα(ς). Ἐσχο(μεν) παρὰ σο(ῦ)
 ὑπ(ἐρ) τιμ(ῆς) οἴ(νου) γενή(ματος) κβς
 5 ὅς ἕνδεκα = / ζια =,
 ἂς καὶ διαγρά(ψομεν) ἐπὶ τὴν δημ(οσίαν) τράπ(εξαν).

‘Míusis and his colleagues, supervisors of the valuation of wine and palms, to Pekrichis son of Pekrichis son of Heraklas. We have received from you for the valuation of wine of the produce of the twenty-second year eleven dr. 2 obols = 11 dr. 2 obols, which we will pay into the official bank.’

1. Μιῦσις: this collector occurs in G. O. 1264, dated in 183 A.D., which gives a date for the present example.

6. ἂς καὶ κτλ. For a similar note cf. G. O. 662.

90. (G. 253). ·102 × ·114.

Early third century A.D.

Α(ὐρήλιος) . . . ἀθης Ἰναρώους καὶ Πλήνις
 Ψενενφῶ(τος) οἱ β̄ ἀπαιτ(ηται) τιμῆς
 οἴ(νου) καὶ φοι(νίκων) γς ὀνόμ(ατος) Α(ὐρηλίου) Πεχύτης
 Πρεμτώτου ἀρ(ούρης) ᾠς ζκδ.
 5 Λγζ Μεσορῆ ἦ.
 Καὶ ὑπ(ἐρ) δς ζη.

3. 1. Πεχύτου.

'Aurelios . . . ates son of Inaros and Plenis son of Psenenphos, collectors of the valuation of wine and palms of the third year, in respect of Aurelios Pechutes son of Premtotes, on $\frac{1}{8}$ aroura 24 dr. Year 3, Mesore 8. Also for the fourth year 8 dr.'

(*φ*) Πεντηκοστή.

The octroi-charges on goods entering or leaving various districts in Egypt have been illustrated by many references on papyri and ostraca. The charges seem to have varied locally: at Thebes the rate, both for *είσαγωγή* (G. O. 1569) and for *έξαγωγή* (G. O. 801, 806), was two per cent. The ostrakon given here does not specify whether the produce on which the charge was levied was going in or out.

91. (G. 296). .072 x .075.

First century A.D.

Γερμανός καὶ μ(έτοχοι) τελ(ῶναι)
 ἦ Πετενχ(ώνσει) χα(ίρειν). Ἔχωι
 τέλο(s) 4 ὄνου ἐνός.
 L. [Φαμεν]ῶθ κβ̄.

'Germanos and his colleagues, farmers of the two per cent. tax, to Petenchonsis, greeting. I have received the tax on one ass loaded with corn. Year [?], Phamenoth 22.'

3. 4: it would be expected that the number of artabae of corn would be specified, as in G. O. 801 and 806; but instead the customs-officer has contented himself by simply stating the quantity as an ass-load.

(*ρ*) Πλι(νθενομένη).

The contraction *πλι*, which specifies the tax to which the following ostrakon refers, may most probably be taken as connected with bricks; and the tax is very likely identical with the *μερισμός πλινθενομένης* of P. Oxy. 502 and 574 and the *ὑπὲρ πλιν^θ* of G. O. 512, 572, 592, 1421. In these ostraca, as here, the collection is made by *ἀπαιτηταί*, though the tax is described as a *μερισμός*, not a *τέλος*: but the two words are sometimes used indifferently. The nature of the tax is still obscure: possibly, as suggested by Grenfell and Hunt on P. Oxy. 502. 43, it was a payment in lieu of providing bricks for the government.

92. (G. 279). ·091 × ·104.

141 A.D.

Ἦρος καὶ μέτοχοι ἀπαιτῆται πλιυθευομένης τέλ(ους)

κβς θεοῦ Ἀδριανοῦ

Πικῶς Θεοτεύτης.

Ἔσχ(ομεν) παρὰ σοῦ δρ(α)χ(μὰς)

5 πέντε / ῥυπ(αραῖ) ς πέντε.

Λδ Ἀντων(ίν)ου Καίσαρ(ος) τοῦ κυρίου

Ἐ(πεί)φ κ̄ε.

3. 1. Πικῶτι Θετεύτου.

‘Horos and his colleagues, collectors of the brick-tax of the twenty-second year of the deified Hadrianus, to Pikos son of Thoteutes. We have received from you five drachmae = five bad dr. Year 4 of Antoninus Caesar our lord, Epeiph 25.’

(γ) Ποταμοφυλακία.

The tax for policing the river is one which offers no difficulties, except as regards the variations in the rate at which it was paid. Possibly, as suggested by Wilcken (*Ostr.* i, p. 285), it was assessed annually for each locality and paid as a poll-tax by every one. In no. 36 above the amount was apparently 2 drachmae for A.D. 112–13 in the Memnonia; in no. 93 three men pay 33 obols—i.e. probably 1 drachma 5 obols each—a year later in Charax; but in G. O. 507 there is a payment in Charax of 4 obols only in the former year. There may, therefore, have been other considerations which entered into the determination of the assessment of each individual.

93. (G. 425). ·158 × ·067.

113 A.D.

Ἰμούθης καὶ μέτοχοι

Φατρῆς Παμώνθη(ς) Φατρή(ους)

μη(τρὸς) Θερμούθιος καὶ Παμώνθη(ς) ἀδελ(φὸς)

καὶ Παμμίνις ἀλλ(λος) ἀδελ(φός).

5 Ἔσχ(ομεν) ὑπ(ὲρ) ποταμο(φυλακίας) Χά(ρακος) ιζς

ὀβολ(οὺς) τριάκοντα τριῖς
 / ὀβολ(οὺς) λγ. Λιζ Τραιανοῦ
 τοῦ κυρίου Θῶθ λ. Α() σ(εσ)ημ(είωμαι).
 Ἄλ(λο) Φαῶφι ᾠ ὁμο(ίως) Παμῖνις)
 10 Παμώνθη(ς) Φατρή(ους) μη(τρὸς) Θερμ(ούθιος)
 σκοπ(έλων) καὶ ἀλλ(λων) Χά(ρακος) ιζ' ρυπ(αράς) ς
 τρεῖς κέρμ(ατος) ε / ςγ κέρμ(ατος) ε.
 Α() σ(εσ)ημ(είωμαι).

2. 1. Φατρῆτι Παμώνθου.

3. 1. Παμώνθη ἀδελ(φῶ).

4. 1. Παμμίνοι ἀλλ(λω) ἀδελ(φῶ).

10. 1. Παμώνθου.

‘Imouthes and his colleagues to Phatres son of Pamonthes, son of Phatres, and Thermouthis, and to his brothers Pamonthes and Pamminis. We have received for the river-police in Charax for the seventeenth year thirty-three obols = 33 obols. Year 17 of Trajanus our lord, Thoth 30. Signed, A

Also on Phaophi 1 likewise Paminis son of Pamonthes, son of Phatres, and Thermouthis (paid) for guard-tax and other taxes in Charax for the seventeenth year three bad dr. 5 (obols) copper = 3 dr. 5 (obols) copper Signed, A’

1. Ἰμούθης: cf. G. O. 507, 511, 512, where the same collector appears; in the first for the previous, in the two latter for the succeeding, year.

[See also no. 36 for another receipt for ποταμοφυλακία.]

(5) Σκοπέλων.

Like the last tax, the payment for maintenance of guard-posts shows some variations in rate. As a rule, the amounts for which receipts were given in Charax in the opening years of the second century were about 4 drachmae (cf. Wilcken, *Ostr.* i, p. 293, and no. 93 above). But in no. 34 above, which belongs to the same period, the sum paid in the Memnonia was only 1½ drachmae, unless the later payments, amounting to 16 dr., refer to the same tax. Presumably the rate was fixed by the needs of the locality.

94. (G. 285). ·125 x ·108.

119 A.D.

Χεσφμόςις πράκ(τωρ) ἀργυρικῶν) μη(τροπόλεως)
 Πετεχνούβις Ψεναμούνιος). Ἔσχ(ον) ὑπ(ἐρ)
 σκοπ(έλων) καὶ ἀλ(λων) δὲ ῥύπ(αράς) δραχ(μάς) τριῖς τετρά(βολον) καὶ
 (προσδιαγραφόμενα)

/ ζγφ. Λδ Ἀδριανοῦ Καίσαρος

5 τοῦ κυρίου Φαῶφι κῆ. Πανίσκο(ς) σ(εσ)η(μείωμαι).

2. 1. Πετεχνούβει.

‘Chesphmois, collector of money-taxes of the metropolis, to Petechnoubis son of Psenamounis. I have received for guard-tax and other taxes for the fourth year three bad drachmae four obols, with the extra charges = 3 dr. 4 obols. Year 4 of Hadrianus Caesar our lord, Phaophi 28. Signed, Paniskos.’

1. Χεσφμόςις: the same collector occurs in G. O. 1241 and 1570, both of the following year; these receipts are also subscribed by Paniskos.

[See also nos. 34 and 93 for other receipts for σκοπέλων.]

(t) Στεφανικόν.

The practice of raising contributions for *aurum coronarium* in Egypt under the Roman emperors has been well illustrated by recent discoveries. The only noteworthy point in the following ostraca is the occurrence of *πράκτορες στεφανικου* at Thebes; hitherto these officials have only been named in papyri from the Fayûm, the Theban receipts being normally given by the banks.

95. (G. 206). ·052 x ·115.

Second century A.D.

Φαρ(μούθι) κῆ τοῦ κβὺ νό(ματος) Ταλωτο(ς) πρ(εσ)βυτέρας)
 Σετο() ὑπ(ἐρ) στεφ(ανικου) χρή(ματος) Ἀγο(ρών) ρ / ρ. Σεση(μείωμαι).
 t 3pwkh n p rn n Ta-lw ta Z-hr (?) hr n bne-w
 n h-sp 22 ʾbt-4 pr ss-29 (ὀβολ.) 3 n šbte-w (?)

‘Pharmouthi 28 of the twenty-second year in respect of Talos the elder, daughter of Seto . . . for crown-tax in Agorai 3 obols = 3 obols. Signed.

The receipt in the name of Talou daughter of Zeho (?) for the palm-trees, year 22, Pharmouthi 29, 3 obols, the merchants (?).’

2. ὑπ(ἐρ) στεφ(ανικου) χρή(ματος): presumably the relation between this entry and the ‘palm-trees’ of the demotic text is that the latter were the property on which the tax was assessed.

4. (ὄβολ.) : the reading of the demotic sign for obol is uncertain, though its meaning is certain ; so I have used the Greek equivalent in brackets. [H. T.]
 šbte-w (?) : reading uncertain ; perhaps an abbreviation of a locality frequently mentioned in the demotic ostraca, 'the houses of the merchants.' [H. T.] (Cf. note 3 on D. 5, p. 23.)

96. (G. 403). .085 x .100. Possibly 222 A.D.

A(ὐρήλιος) Πλήμιος υἱὸς [[.]] *Σενκαλασί(ριος)*
καὶ μέτ(ο)χ(οι) πράκ(τορες) στεφ(ανικοῦ) χρήμ(ατος) ἔσχ(ομεν)
ὑπ(ἐρ) ὀνόμ(ατος) A(ὐρηλίου) Πεχύτης Πρεμ-
τώτου ἀρ(ούρης) ̅̅ ̅̅δ
 5 *Λε'' Tῦβ(ι) ιβ̅.*

'Aurelios Plenis son of Senkalasiris and his colleagues, collectors of the crown-tax, have received in respect of Aurelios Pechutes son of Premtotes on $\frac{1}{8}$ aroura 4 dr. Year 5, Tubi 12.'

1. *Πλήμιος* : the letter following *υἱὸς* seems to have been intentionally erased.

3. *Πεχύτου* : this Aur. Pechutes son of Premtotes is doubtless the same person who occurs in no. 90 above, possibly rather more than a year earlier, in which also the tax is paid on $\frac{1}{8}$ aroura.

5. *Λε''* : the year may be of Elagabalus ; the hand is an early third century one, and presumably the date is after 212, in view of the Aurelii ; also receipts for *στεφανικόν* occur rather frequently in Egypt in the reign of Elagabalus.

(2) *Χωματικόν.*

The *χωματικόν*, as has been shown by Wilcken (*Ostr.* i, pp. 333 ff.), was normally paid at the annual rate of 6 dr. 4 obols in most of the districts of Thebes and in the Fayûm during the first century and a half of Roman rule in Egypt ; and the same rate holds good at Oxyrhynchus (see Grenfell and Hunt's note in *P. Oxy.* ii, p. 281) and Tentyra. It is most probable, as suggested by Kenyon (*B. M. Cat.* ii, p. 103), that it represented an *adaeratio* of the five days' work on embankments which was required in Egypt.

The rate, however, is not absolutely uniform in all instances. Wilcken pointed out (p. 335) that a Fayûm papyrus of the year 178-9 shows a payment of 7 drachmae 4 obols 2 chalki, which may be due to a rise in the assessment—or, possibly, to a rise in the standard rate of wages ; and this agrees very closely with the sum entered in no. 100 below. Even at an earlier date there are abnormal amounts on Theban ostraca ; thus in no. 98 we have a payment of 7 drachmae for the fifteenth year

of Trajan, in some unspecified district; and in no. 99 one of 8 drachmae 2 obols 2 chalki for the nineteenth year of Trajan in the Memnonia. With the latter may be compared G. O. 1613, which contains an entry of two sums amounting to 8 drachmae 4 chalki for the twelfth year of Trajan, and no. 36 above, with similar entries amounting to 9 drachmae 4 obols 4 chalki for the seventeenth year of Trajan, both alike from the Memnonia. It would seem, therefore, that in the latter part of the reign of Trajan there was an increase in the assessment in the Memnonia; and that this extended to other districts of Thebes appears from no. 81, which probably shows a payment of 10 drachmae for the tenth year of Trajan in Charax.

97. (G. 418). ·104 × ·113. 46 A.D.

Διαγεγραφήκε Πασίω(ν) Φθομό(νθου) Πικῶ(τος) μη(τρὸς) . . .
 ὑπ(έρ) λαο(γραφίας) Μεμνο(νείων) 5L 5δ. L5 Τιβερίου
 Κλαυδίου Καίσαρος Σεβαστοῦ
 Γερμανικοῦ Αὐτοκράτ[ορος]
 5 Παχῶ(ν) γ̄. Ὅμο(ίως) Παῦνι ζ̄ 5δ. Ὅμο(ίως)
 Ἐπειφ̄ κ̄ᾱ 5δ. Ὅμο(ίως) κ̄η̄ 5δ. Ὅμο(ίως)
 Μεσορή η̄ ὑπ(έρ) χω(ματικοῦ) 5γf̄c

‘Pasion son of Phthomonthes, son of Pikos, and has paid for poll-tax in the Memnonia for the sixth year 4 dr. Year 6 of Tiberius Claudius Caesar Augustus Germanicus Imperator, Pachon 3. Likewise on Pauni 7, 4 dr. Likewise on Epeiph 21, 4 dr. Likewise on (Epeiph) 28, 4 dr. Likewise on Mesore 8 for dyke-tax 3 dr. 4½ obols.’

98. (G. 288). ·082 × ·083. III A.D.

Πεμσ(αῶς) γρα(μματεὺς) θη(σαυροῦ) Πετεχῶ(ντι)
 Πετεμφθῶ(τος) μη(τρὸς) Κρονιαίνη(ς).
 Ἔσχ(ον) ὑπ(έρ) χω(ματικοῦ) ιδ̄ς ρ̄νπ(αρὰς) δρ(αχμὰς) ἐπ̄τὰ / 5ζ̄.
 L1ε Τραιανοῦ Καίσαρος Φαῶφι
 5 λ̄ ἱγ̄. Γ

‘Pemsaos, clerk of the granary, to Petechon son of Petemphthos and Kroniaina. I have received for dyke-tax for the fourteenth year seven bad drachmae = 7 dr. Year 15 of Trajanus Caesar, Phaophi 30-13. (Signed) G’

1. γρ(αμματεὺς) θη(σαυροῦ): it is a novelty to find an official of the *θησαυρός* collecting the dyke-tax, though the *ἐπιτηρηταί* or *τελώναι* *θησαυροῦ* *ιερῶν* frequently occur as collectors of the bath-tax, which was paid in money.

99. (G. 257). ·098 x ·095.

116 A.D.

Ἐριέως Παμῶ(νθου) πρά(κτωρ) ἀργ(υρικῶν) Μεμ(νονείων) [[γ]]

[[. .]] Καμηῆτις Παμώνθου Ψενπο . . .

ὑπ(ἐρ) χω(ματικοῦ) Μεμ(νονείων) ιθς ζη = χ^β. Λιθ

Τραια(νοῦ) Ἀρίστου Καίσαρος τοῦ κυρίου

5 Μεσ(ορῆ) ἐπαγο(μένων) β̄.

1. 1. Ἐριεύς.

2. 1. Καμηῆτις.

‘Erieus son of Pamonthes, collector of money-taxes of the Memnonia, to Kametis son of Pamonthes son of Psenpo . . . (I have received) for dyke-tax in the Memnonia for the nineteenth year 8 dr. 2 obols 2 chalki. Year 19 of Trajanus Optimus Caesar our lord, Mesore second extra day.’

1. Ἐριέως: cf. note on 36. 1.

3. ζη: the η is apparently written over θ; possibly the actual payment was 9 drachmae, which was reduced as in the cases discussed above (p. 90).

100. (G. 222). ·085 x ·053 (only the right-hand side preserved).

Plate XII. 177 A.D.

. . . . τ]οῦ ιης Αὐρηλίων Ἀντων(ίνου)

καὶ Κομ]μόδου Καίσαρων

τῶν κυρί]ων ὀνόμ(ατος) Φθουμῶνθου

. . . . ὑπ(ἐρ)] χωμ(ατικοῦ) ιςς Ἀγο(ρῶν) ζ ἐπτὰ β̄ χ^β.

5 ζςβ̄χ^β . .] σ(εσ)η(μείωμαι).

p(?) hmt p(?) nbe n [. . . .

‘[] of the eighteenth year of Aurelii Antoninus and Commodus Caesars our lords, in respect of Phthoumonthes [] for dyke-tax for the seventeenth year in Agorai seven dr. 5 obols 2 chalki [= 7 dr. 5 ob. 2 ch.]. Signed, []’

[] the (?) bronze (of) the (?) dyke-tax of []’

[See nos. 33, 34, 35, 36, 38, 43, 48, 50, 51, 73, 81, for other receipts for *χωματικόν*.]

(ω) Ὠνίων.

The exact nature of the tax on marketable goods is still an open question; the sums paid for it are normally small, the highest recorded by Wilcken being 4 drachmae. Wilcken's suggestion (*Ostr.* i, p. 343) that it represents a payment for a stand in the market seems to suit the facts sufficiently well. It may be related to a 'dromos' tax named on a series of demotic ostraca from Denderah, which refer to the years 37 Augustus to 21 Tiberius, and show apparently an annual payment of 2 to 2½ drachmae, which is about the average of the amount in the Theban ostraca.

101. (G. 424). ·103 × ·098.

142 A.D.

Ἦρος καὶ μέτοχοι ἀπαιτῆται μερισμ(οῦ) τέλ(ους) ὠνί(ω)ν Ἀγ(ορῶ)ν
N(ότου)

Σεντιθο(ή)τι νε(ωτέ)ρα Ἰναρῶ(τος) διὰ Ἰναρῶ(τος)

Ἦρου. Ἐσχομ(εν) ὑπ(έρ) μερισμ(οῦ) εL δβ(ολοῦς) δ

/ ὀβ(ολοῦς) δ. LϚ Ἀντωνίνου Καίσαρος

5 τοῦ κυρίου Φαῶφι κ̄.

Πικῶς σεση(μείω)μαι).

'Horos and his colleagues, collectors of the rate for the tax on marketable goods in Agorai South, to Sentithoes the younger, daughter of Inaros, through Inaros son of Horos. We have received for the rate of the fifth year 4 obols = 4 obols. Year 6 of Antoninus Caesar our lord, Phaophi 20. Signed, Pikos.'

1. Ἦρος: probably this head collector is the same individual who appears in G. O. 608, a receipt for the same tax dated in the previous year.

2. διὰ Ἰναρῶ(τος): the name is written over another word, which cannot be deciphered.

II. RECEIPTS FOR TAXES PAID IN KIND.

(a) Ἀννώνη.

The receipts for ἀννώνη are almost certainly, as pointed out by Wilcken (*Ostr.* i, p. 155), to be referred to the *annona militaris*—the contributions

levied in kind for the troops stationed in Egypt. Very often this was converted into a payment in money, and the majority of the instances published by Wilcken are receipts for such money-payments. There are, however, a few, like the one given below, which specify payments in kind.

102. (G. 276). 059 x 084. Second to third century A.D.

Μεσο(ρή) ἡ τοῦ θς ὀνόμ(ατος)
 Σενπικῶ(τος) Χάροπος
 ὑπὲρ λόγ(ου) ἀν(νόμης) Λι κριθῆς
 ἀρτάβης μίας / — ᾱ.
 5 Λθζ. Φιδά(μμων) σ(εσ)η(μείωμαι).
 4. 1. ἀρτάβην μίαν.

‘Mesore 8 of the ninth year, in respect of Senpikos daughter of Charops on account of the annona of the tenth year, one artaba of barley = 1 art. Year 9. Signed, Phidammon.’

3. Λι: the tax was apparently paid in advance, in the last month of the year before that in which it became due—a very unusual proceeding.

(δ) Ἀχυρικά.

Receipts for the delivery of chaff are common on ostraca; but in spite of their frequency it remains doubtful on what system the collection was made. Practically all that is certain is contained in Wilcken's summary (*Ostr.* i, pp. 162 ff.); the chaff was, in almost all cases, for the use of the troops, and served as fuel; sometimes the destination is more definitely stated as the furnaces of the baths; in a very few instances it seems to have been required for brick-making. The levy was presumably made on landholders or cultivators, but there is no evidence as to the rate of assessment.

103. (G. 401). 088 x 122. 77-8 A.D.

Κ]άσσιος στρατιώτης Ψεννήσι Ψενο-
 σείρεος χαί(ρειν). Ἀπέχω παρὰ σοῦ γόμ(ον) ἀχύρου.
 Λι Οὔεσπασιανοῦ τοῦ κυρίου.

‘Cassius, soldier, to Psenesis son of Psenosiris, greeting. I have received from you a load of chaff. Year 10 of Vespasianus our lord.’

1. Κάσσιος: another receipt given by the same Cassius in the same year, also for one load of chaff, is G. 52 (not published). The man is perhaps identical with the Κᾶσις of G. O. 776, a similar receipt of the previous year. The receipts for chaff of the first century seem to have been normally given by soldiers, while those of the second century, where the collectors are named, are from ἀχυροπράκτορες or ἀχυράριοι or ἀπαιτηταὶ ἀχύρου, except for one or two from centurions; many of the second century receipts, however, do not specify the office or rank of the collector, and these may still have been soldiers; in some cases the names are Roman.

104. (G. 256). ·070 × ·101.

88–9 A.D.

Ἄρριος Ἄτερ στρατιώτης
 Ωρω Ούσερουήρεως χαίρειν.
 Ἐχω παρὰ σοῦ γόμον ἀχύρου
 ἓνα τοῦ ζϚ Δομιτιανοῦ
 5 τοῦ κυρίου. Ἐγράφη ηϚ μη(ν)ος
 Δομιτιανοῦ κ̄α.

‘Arrius Ater, soldier, to Horos son of Osoroueris, greeting. I have received from you one load of chaff for the seventh year of Domitianus our lord. Written in the eighth year, month Domitianus 21.’

2. Ὠρω Ούσερουήρεως: presumably the same man who appears in no. 46 above.

105. (G. 100). ·078 × ·095.

148 A.D.

Παῆρις
 Κολλάνθη Πετεμενού-
 φι(ος) χαίρειν). Ἐλάβαμεν παρὰ σοῦ
 ἀχύρου δημοσίου γόμον
 5 ἐνδς ἡμίσουσ. Ϛια
 Ἄντενείνου Καίσαρος
 τοῦ κυρίου Παῶνι
 ζ̄.

4, 5. 1. γόμον ἓνα ἡμιον.

'Paeris [and his colleagues, collectors of chaff in the metropolis?] to Kollanthes son of Petemenouphis, greeting. We have received from you one and a half loads of chaff for public use. Year 11 of Antoninus Caesar our lord, Pauni 7.'

1. Παῆρις: the line, the end of which is obscured by discoloration, may perhaps be completed καὶ μ(έτοχοι) ἀχυρ(άριοι) μητροπ(όλεως).

3. ἐλάβαμεν: Wilcken pointed out (*Ostr.* i, p. 109) that all the instances of the use of λαβεῖν in receipts on ostraca known to him were written by Romans; this case appears to be an exception, as the name of the writer is clearly Egyptian.

106. (G. 268). ·065 × ·084.

Plate XII. 160 A.D.

Παμῶ(νθη)ς Φθομῶ(νθου) καὶ Παύνη(ς) πρ(εσβύτερος) Ἀθᾶς
ἀχυράριοι Μεμνονείων ὀνόματος Κοιτῶν β̄
θηγ(ατέρων) Κοίντου διὰ πξ() υ() Ἀλλήριος
Ψενώρου. Ἐσχα(ομεν) ὑπ(έρ) γενή(ματος) κβς

5 ἀχύρου γόμου[s] ε.

Λκγ Ἀντωνίνου Καίσαρος

τοῦ κυρίου Παῦ(νι) ᾱ.

3. 1. Ἀρηλίου.

'Pamonthes son of Phthomonthes and Paunches the elder, son of Athas, collectors of chaff in the Memnonia, in respect of the two Quintae, daughters of Quintus, through . . Aurelios Psenoros. We have received on account of the produce of the twenty-second year 5 loads of chaff. Year 23 of Antoninus Caesar our lord, Pauni 1.'

3. πξ() υ(): I am unable to suggest a meaning for this contraction; π and υ seem clear, and the former is followed by a letter above the line which is probably meant for ε, while the υ has a stroke over it.

107. (G. 209). ·125 × ·141.

160 A.D.

Παμῶ(νθη)ς Φθομῶ(νθου) καὶ Παύνη(ς) πρ(εσβύτερος) Ἀθᾶς
ἀχυράριοι Μεμνονείων ὀνόματος Ψεμμῶ(νθου) ἀπελ(ευθέρου) Ἀμενώθου.
Ἐσχα(ομεν) ὑπ(έρ) γενή(ματος) κγς γόμου(ς) ἀχύρου ιε,
Λκγ Ἀντωνίνου Καίσαρος τοῦ κυρίου Ἐ(πείφ) ιη.

'Pamonthes son of Phthomonthes and Paunches the elder, son of Athas, collectors of chaff in the Memnonia, in respect of Psemmonthes freedman (?) of Amenonthes. We have received on account of the produce of the twenty-third year 15 loads of chaff. Year 23 of Antoninus Caesar our lord, Epeiph 18.'

2. ἀπελ(ευθέρου): the reading is very doubtful; the first two letters are clear, but the following contraction is obscure.

108. (G. 65). .065 × .065 (broken on right). 166 A.D.

Ἄπριος Γέμελλος (έκατοντάρ)χ(ης) [.]
 χαίρειν). Ἔλαβον παρὰ σοῦ [εἰς ὑπόκαισιν
 βαλανείον] ἀχύρο(ν) δη[μοσίου γενήμα(τος)
 5 L γό(μου) ἡμυσου. [L5 Ἄντωνίνου
 5 καὶ Οὐήρου τῶν [κυρίων Σεβαστῶν
 Ἐπεῖφ ιγ.

Σε[σημείωμαι.

4. 1. ἡμυσ.

'Aprius Gemellus, centurion, [to . . .], greeting. I have received from you [for the heating] of the baths half a load of chaff for public use [from the produce] of the sixth year. [Year 6 of Antoninus] and Verus our [lords Augusti], Epeiph 13. Signed.'

The restorations are on the analogy of G. O. 927, a similar receipt of a year later.

109. (G. 254). .078 × .092. 176 A.D.

Παρεκομ(ίσθη) εἰς τὴν σπ(εῖραν) ὀνόμ(ατος) Πετεμ(ίνιος)
 Πεμσεῦ(πος) ἀχύρου γό(μου) τρίτ(ον) / γό(μου) γ'
 ὑπ(ερ) γενήμα(τος) ις Ἀύρηλίου Ἄντωνίνου
 Καίσαρος τοῦ κυρίου Μεσορη) γ. Ἀπολλ(ώνιος) σ(εσ)η(μείωμαι).

'Delivered to the cohort in respect of Peteminis son of Pemseus one-third of a load of chaff = $\frac{1}{3}$ load, on account of the produce of the sixteenth year of Aurelius Antoninus Caesar our lord, Mesore 3. Signed, Apollonios.'

110. (G. 408). 065 x 101.

182 A.D.

Παρεκομ(ίσθη) εἰς Ὠφιῆ(ον) ὑπ(έρ) γενήμ(ατος)
 κβς ὀνόμ(ατος) Πεχύ(του) Τιθο(ήους) ἀχ(ύρου) γόμ(ου) λδ'
 ἕκτο(ν) τετρακ(αιεικοστὸν) / γόμ(ου) λδ'᾽κδ. Λκγ Ἀύρηλίου
 Κ(ομ)μόδ(ου) Ἀντ(ωνίνου) Καίσαρ(ος) τ(οῦ) κυρίου Ἀθῶρ ἰγ.
 5 Πανίσ(κος) σεσημ(είωμαι).

'Delivered to Ophieion on account of the produce of the twenty-second year in respect of Pechutes son of Tithoes twenty-three twenty-fourths of a load of chaff = $\frac{23}{24}$ load. Year 23 of Aurelius Commodus Antoninus Caesar our lord, Hathur 13. Signed, Paniskos.'

111. (G. 219). 084 x 142.

215 A.D.

Μάρκος Αὐλήριος Ὠρος ὁ καὶ Πκοῖλ(ις) καὶ Μάρκ(ος) Αὐλ(ήριος)
 Πλῆνις Πλῆνις οἱ β̄ ἀχυροπ(ράκτορες) Μεμνον(είων) ἐσχ(ήκαμεν)
 ὑπ(έρ) ὀνόμ(ατος) Πασήμι(ος) Πατσέβ(θιος) γόμ(ου) κδ̄ καὶ ὀνόμ(ατος)
 Πασήμιος
 Ἀτρή(ους) Πατσέβ(θιος) γόμ(ου) ᾽κδ̄ καὶ ὀνόμ(ατος) Πασήμιος
 5 Πατσέβ(θιος) γόμ(ου) κδ̄ / γόμω τέταρτον τετρακαιεικοσ-
 τόν. Λκγς Ἐπειφ ἰς.
 Μάρκος Αὐλ(ήριος) Ὠρος ὁ καὶ Πκοῖλ(ις) σ(εσ)η(μείωμαι).
 Μάρκ(ος) Αὐλ(ήριος) Πλ(ῆνις) Πλ(ῆνις) διὰ τοῦ πατρὸς σ(εσ)η(μείωμαι).
 2. 1. Πλῆνις Πλήνιος. 5. 1. γόμω.

'Marcus Aurelius Horos, also called Pkoilis, and Marcus Aurelius Plenis son of Plenis, collectors of chaff in the Memnonia, have received in respect of Pasemis son of Patsebthis $\frac{1}{24}$ load, and in respect of Pasemis son of Hatres son of Patsebthis $\frac{5}{24}$ load, and in respect of Pasemis son of Patsebthis $\frac{1}{24}$ load = seven twenty-fourths of a load. Year 23, Epeiph 16. Signed, Marcus Aurelius Horos, also called Pkoilis. Signed, Marcus Aurelius Plenis son of Plenis, through his father.'

112. (G. 419). ·087 × ·109.

Probably 212 A.D.

Παρεκομίσ(θη) εἰς τὴν χάρ(την) γ(εν)ήμ(ατος)

ιθς ὀνόμ(ατος) Πεκύσιος Τρεμπαπουήσιος

ἀχύρου γόμου ἕκτον κδ / γό(μου) ᾠκδ.

Λκz Παῦ(νι) ιθ. Πικ(ῶς ?) γ(ραμματεῦς).

5 Ὡρος σεση(μείωμαι).

‘Delivered to the cohort from the produce of the nineteenth year in respect of Pekusis son of Trempapouesis five twenty-fourths of a load of chaff = $\frac{5}{24}$ load. Year 20, Pauni 19. (Signed), Pikos(?), scribe. Signed, Horos.’

4. Λκz: this date may be taken as of Caracalla, on the assumption that the Pekusis of this ostrakon is the same man who appears in no. 123.

(c) Κριθηλογικόν.

A tax for the expenses of collection of barley has not hitherto been noted from Egyptian records; but there are close parallels in the payment ὑπὲρ οἰνολογίας of G.O. 711 of Ptolemaic times, in the σιτολογικόν of P. Oxy. 740² 22, and probably in the entries for σ^λ, which contraction Wilcken (*Ostr.* i, p. 294) thinks may represent σιτολογία, on four ostraca of the reigns of Augustus and Tiberius. The existence of the term κριθολογία is shown by Wilcken (*Ostr.* i, p. 270, note 1) from an entry in the Codex Theodosianus.

113. (G. 282). ·072 × ·081. Late second or early third century A.D.

Ἐ(πεῖ)φ κθ τοῦ ας ὀνόμ(ατος) Πετεχεςπ(οχράτου)

Ψεναπάθου ὑπ(ὲρ) κριθηλογί(ας) Νή(σων)

κρι(θῆς) τ τρίτον δωδέκατο(ν) / τ γ ιβ.

Ἀμμώ(νιος) σεσημείωμαι.

‘Epeiph 29 of the first year in respect of Petechespochrates son of Psenapathes for the collection of barley in the Islands, five-twelfths of an artaba of barley = $\frac{5}{12}$ art. Signed, Ammonios.’

2. Νή(σων): the district known as Νῆσοι occurs in many ostraca dealing with payments in kind (cf. Wilcken, *Ostr.* i, p. 714). A θησανρὸς Νήσων is mentioned in a list of entries of corn in an unpublished text (G. 191) of this collection.

(d) Πρόσθεμα.

The exact nature of the payments for πρόσθεμα which occur on ostraca is not clear; but evidently, as pointed out by Wilcken (*Ostr.* i, p. 288), it must have been an extraordinary demand above the regular payments for a given year. It is noticeable that in the instance given here, as in three out of Wilcken's four examples, the payment is made after the close of the year for which it is assessed; in one case (G. O. 973) it is made two years after.

114. (G. 409). ·115 X ·112.

192 A.D.

Σερήνος γενόμενος πράκτωρ σιτικῶν Χάρακος
 ἔσχο(ν) εἰς πρόσθεμα γενήματος λβζ ὀνόματος
 Σεναπάθης Πλήμιος Ἀρσιησοῦ(ς) νεωτέρου
 ααδ καὶ ὀνόματος Ἐσουή(ριος) Παχώμιος
 5 αῖ καὶ ὀνόματος Παχώμιος π(ρεσβυτέρου) αῖ
 καὶ ὀνόματος Ἐσουή(ριος) Ἀτρή(υς) κδ / — κδ
 / ἐπ(ὶ τὸ αὐτὸ) αβκδ. Λλγ
 Θὼθ κ. Σερή(νος) σεσημ(είωμαι).

3. 1. Σεναπάθου.

‘Serenus, formerly collector of corn-taxes in Charax, has received for the extra charge from the produce of the thirty-second year in respect of Senapathes daughter of Plenis son of Harsiesoes the younger $1\frac{2}{3}$ art. corn, and in respect of Esoueris son of Pachomis $\frac{1}{6}$ art. corn, and in respect of Pachomis the elder $\frac{1}{6}$ art. corn, and in respect of Esoueris son of Hatres $\frac{1}{4}$ art. corn = $\frac{1}{4}$ art. : total, $2\frac{1}{4}$ art. corn. Year 33, Thoth 20. Signed, Serenus.’

(e) Σιτικά.

A very large proportion of the receipts on ostraca found at Thebes consist of μετρήματα θησαυροῦ of corn and other produce, without any mention of the name of the tax. There can be little doubt that these represent the σιτικά τελέσματα mentioned in papyri, and referred to the levy made on the crops from which the corn required to feed the

populace of Rome was drawn (cf. Wilcken, *Ostr.* i, p. 201). There is not much variation in the formulae, and a small selection out of the numerous examples in this collection will suffice.

• 115. (G. 54). 073 × 147. 16 B.C.

Ἔτους ἰδ Καίσαρος Μεσορή λ̄ μεμέτρη(κε) Καλλία(ς)
Ἀμενώθου ἰς τὸν Πισιρ . . . θησαυρὸν Λιβύης τοῦ κολ()
μισθώσεως 4μ
ἀπὸ χέρσου 4κε
5 / ξέ. Τι() γραμματεῦς).

‘Year 14 of Caesar, Mesore 30: Kallias son of Amenothos has paid into the granary of Libya

from rented land 40 art. corn
from unwatered land 25 art. corn .
= 65 (art.). (Signed) Ti(), scribe.’

2. Πισιρ . . . : presumably a proper name; the surface of the ostracon is discoloured by spots, one of which covers the termination of this word.

116. (G. 262). 073 × 142. 61 A.D.

Μεμέτρηκε Ἦρος Πασήμις
Λάβαις εἰς θησαυροῦ ἱερατικοῦ
Κάτο τοπαρχ(ίας) γενή(ματος) τοῦ ζΛ ὑπ(έρ) Μεμ(νονείων)
πυροῦ σωροῦ ἀρτάβας ἡμισυ δοδέ-
5 κατον / 4λιβ. Λη Νέρωνος
τοῦ κυρίου Φαῶφι λ̄.

1. I. Πασήμιος.

‘Horos son of Pasemis son of Labais has paid into the granary of the temples of the Lower toparchy from the produce of the seventh year on account of the Memnonia seven-twelfths of an artaba of sifted corn = $\frac{7}{12}$ art. corn. Year 8 of Nero our lord, Phaophi 30.’

2. θησαυροῦ (I. θησαυρὸν) ἱερατικοῦ: cf. for the title the θησαυρὸς ἱερῶν commonly found on Theban ostraca.

117. (G. 411). ·132 × ·108.

99 A.D.

Μέ(τρημα) θη(σαυροῦ) ἱερῶ(ν) Κωμ(ῶν) γενή(ματος)

βς Τραιανου τοῦ κυρίου Ἐπειφ

κς ὀνό(ματος) Ὀρος Πετεχες(ποχράτου) Πικῶ(τος)

διὰ Ἀσκληᾶ(ς) Ὀρου 4 δύο

5 / 4 β. Νεμ() σεση(μείωμαι).

3. 1. Ὀρου.

‘Payment into the granary of the temples in the Villages from the produce of the second year of Trajanus our lord, Epeiph 27, in respect of Horos son of Petechespochrates son of Pikos, through Asklas son of Horos, two artabae of corn = 2 art. corn. Signed, Nem().’

1. θη(σαυροῦ) ἱερῶ(ν) Κωμ(ῶν): ἱερῶν is not to be taken as an epithet of Κωμῶν; there were θησαυροὶ ἱερῶν for various districts, as Ἐρμώνθεως (G. O. 779) and Ἄνω τοπαρχίας (G. O. 783), and the district known as Κῶμαι occurs frequently.

118. (G. 57). ·140 × ·148 (chipped at bottom).

107 A.D.

Μέτρη(μα) θη(σαυροῦ) Κάτω (το)π(αρχίας) γενή(ματος) ις Τραιανου

τοῦ κυρίου Ἐπειφ ιγ ὀνό(ματος) Νήσο(ν) Ἀκρου()

Πόστυμος Θέωνο(ς) καὶ Ἀσκληᾶς Ὀρου καὶ μέ(τοχοι)

διὰ γεω(ργῶν) Πεκύσιος Ὀσορουή(ριος) καὶ με(τόχων) 4 εἴκοσι

5 ἔννεα ἡμισυ τρίτον τετρακ(αιεικοστὸν) / 4κθλγκδ.

Ἀπολλόδ(ωρος) σεση(μείωμαι).

Ἄλλο γενή(ματος) διὰ τῶν αὐτῶν 4 τέταρτον / [4δ.

Ἀρχ[ῆ]μυς σεση(μείωμαι).

‘Payment into the granary of the Lower toparchy from the produce of the tenth year of Trajanus our lord, Epeiph 13, in respect of the Island of Akruo() (from) Postumus son of Theon and Asklas son of Horos and their colleagues, through the husbandmen Pekusis son of Osoroueris and his colleagues, twenty-nine and twenty-one twenty-fourths artabae of corn = $29\frac{21}{4}$ art. corn. Signed, Apollodoros.

A further payment through the same, one quarter of an artaba of corn = [$\frac{1}{4}$ art. corn]. [Signed], Harpchemis.’

1. Κάτω (το)π(αρχίας): this is doubtless the meaning of the contraction κατώ (cf. Wilcken, *Ostr.* i, p. 308). The name *θησαυρός Κάτω τοπαρχίας* is written out in full in an unpublished list (G. 191).

2. ὄν(ματος) Νήσο(ν) Ἀκρο(): there appears to be a variant from the usual formula here, possibly due to a slip of the writer; the normal form would be ὑπὲρ Νήσου Ἀκρο() ὄνόματος Ποστούμου κτλ. The Νήσος Ἀκρο()—possibly to be read Ἀβρνο()—does not occur elsewhere, but several νήσοι with various names are mentioned on Theban ostraca.

119. (G. 261). ·120 × ·139.

114 A.D.

Μεμέτρη(κε) Ψεναμοῦνις Πατφουή(ους)
 Ψενθ(υντασήμεος) εἰς θησαυρὸν Μεμνο(νείων) γενήματος 15
 ὑπὲρ ας Τραιανοῦ τοῦ κυρίου εἰς τὰς ἀκολ()
 Λίμνης ἀπὸ τ(ῶν) Μεμνο(νείων) πυροῦ σωρο(ῦ) τέταρτον
 5 τετρακ(αιεικοστὸν) / ἄδκδ, καὶ ὄν(ματος) Πετέχω(ντος) ἀδελφὸς
 ὁμοίως πυροῦ σωρο(ῦ) τέταρτον τετρακ(αιεικοστὸν)
 / ἄδκδ. 15 Τραιανοῦ Καίσαρος τοῦ
 κυρίου, Μεχεῖρ 5.

5. l. ἀδελφοῦ.

‘Psenamounis son of Patphoues son of Psenhuntasemis has paid into the granary of the Memnonia from the produce of the sixteenth year on account of the same(?) year of Trajanus our lord for the of the Lake from the Memnonia seven twenty-fourths (of an artaba) of sifted corn = $\frac{7}{24}$ art. corn, and in respect of Petechon his brother likewise seven twenty-fourths (of an artaba) of sifted corn = $\frac{7}{24}$ art. corn. Year 17 of Trajanus Caesar our lord, Mecheir 6.’

2. Ψενθ(υντασήμεος): this expansion is given on the assumption that the payer is the same who appears in no. 37 of the same year.

3. ὑπὲρ ας: if this is to be taken in the natural sense as for the first year of Trajan, the payment was extraordinarily late; the corn-tax was usually collected promptly, and Wilcken (*Ostr.* i, p. 215) only notes two cases of the debt to the state being allowed to run on over a year. It would give an easier explanation if ας could be taken to mean (τοῦ) α(ἴτου) ἔτους, i. e. the payment was made from the produce of the sixteenth year in respect of that year, although in the seventeenth year.

εἰς τὰς ἀκολ(): the reading is very doubtful, as the writer of the ostrakon is apt to degenerate into a mere scribble, and the meaning remains uncertain.

4. Λίμνης: probably the basin now known as the Birket Habu, lying a little way south of the Colossi, which would be included in the district of the Memnonia.

120. (G. 203). 051 x 065.

126 A.D.

Μέτρη(μα) θησ(αυροῦ) μητροπ(όλεως) γενή(ματος)
 ις Ἀδριανοῦ τοῦ κυρίου Μεσορη κβ̄
 ὀνό(ματος) Μαιεύριο(ς) Ἀρφμόιτος
 ὑπ(ἐρ) Ἀγο(ρῶν) πυρο(ῦ) τέταρτ(ον) / ιδ̄.
 5 Ἐφ() σ(εσ)η(μείωμαι).

‘Payment into the granary of the metropolis from the produce of the tenth year of Hadrianus our lord, Mesore 22, in respect of Maieuris son of Harphmois for the Agorai, one quarter (of an artaba) of corn = $\frac{1}{4}$ art. corn. Signed, Eph().’

3. Μαιεύριος Ἀρφμόιτος: this is the latest appearance in our collection of this man, who first occurs in the tenth year of Vespasian (no. 44 above).

121. (G. 97). 096 x 145.

163 A.D.

Μέ(τρημα) θησ(αυροῦ) μη(τροπόλεως) γενή(ματος) βς Ἀντωνίνου καὶ
 Οὐήρου
 τῶν κυρίων Σεβαστῶν Τῦβι θ̄ τοῦ γς ὑπ(ἐρ) Νη(σῶν) ὀνό(ματος)
 Ταλώτο(ς) Ἰναρωτο(ς) λαχ(άνου) ⁂ τέταρτ(ον) / λαχ(άνου) ⁂ δ̄.
 Ἄλλο ὁμοίως λαχ(άνου) ⁂ ἡμισυ τρίτο(ν) κδ̄ / λαχ(άνου) ⁂ Ἰγκδ̄.
 5 / ἐπ(ὶ τὸ αὐτὸ) λαχ(άνου) ⁂ αἦ. Ἀμώ(νιος) σ(εσ)η(μείωμαι).

‘Payment into the granary of the metropolis from the produce of the second year of Antoninus and Verus our lords Augusti, Tubi 9 of the third year, for the Islands in respect of Talos daughter of Inaros one quarter of an artaba of vegetables = $\frac{1}{4}$ art. vegetables. A further payment likewise of twenty-one twenty-fourths of an artaba of vegetables = $\frac{2\frac{1}{4}}{24}$ art. vegetables: total, $1\frac{1}{8}$ art. vegetables. Signed, Ammonios.’

122. (G. 77). 078 x 073.

197 A.D.

Μέ(τρημα) θησ(αυροῦ) μη(τροπόλεως) γενή(ματος) ες Δουκίου
 Σεπτιμίου Σεουήρου Εὐ-
 σεβοῦς Περτίνακος Καί-
 σαρος τοῦ κυρίου Παῦνι κδ̄

5 ὑπ(ἐρ) Χάρακος ὀνόμ(ατος) Φθουμί(νιος) Τιθοήους
 πυροῦ τέταρτον τε-
 τρακαυκοστὸν / ἔδκδ.
 Φ() σεση(μείωμαι) ἔδκδ.

‘Payment into the granary of the metropolis from the produce of the fifth year of Lucius Septimius Severus Pius Pertinax Caesar our lord, Pauni 24, for Charax in respect of Phthouminis son of Tithoes, seven twenty-fourths (of an artaba) of corn = $\frac{7}{24}$ art. corn. Signed, Ph(), $\frac{7}{24}$ art. corn.’

5. Φθουμί(νιος) Τιθοήους: the same payer occurs in G. O. 983 two years later.

123. (G. 271). ·105 × ·098.

211 A.D.

Μέ(τρημα) θησ(αυροῦ) μη(τροπόλεως) γ(εν)ή(ματος) ιθς Ἀντωνίνου καὶ
 Γέτα Εὐσ(εβῶν) Σεβ(αστῶν)
 Παῦ(νι) κῆ ὑπ(ἐρ) Νό(του) ὑπ(ἐρ) γ(εν)ή(ματος) ιης ὀνόμ(ατος) Πεκύσι(ος)
 Τρεμ-
 παπουή(σιος) κρ(ιθῆς) ἄ ἕκτο(ν) κδ / κρ(ιθῆς) ἄ ἑκδ. Εὐκη()
 σε(ση)η(μείωμαι).
 Ἄλ(λο) Θῶθ ις ὑπ(ἐρ) γ(εν)ή(ματος) ιης ὀνόμ(ατος) Πεκύ(σιος) κρ(ιθῆς)
 ἄ ὄγδοον.

5 / κρ(ιθῆς) ἄ ἦ. Εὐκη() σε(ση)η(μείωμαι).

‘Payment into the granary of the metropolis from the produce of the nineteenth year of Antoninus and Geta Pii Augusti, Pauni 28, for the South district on account of the produce of the eighteenth year in respect of Pekusis son of Trempapouesis, five twenty-fourths of an artaba of barley = $\frac{5}{24}$ art. barley. Signed, Euke().’

A further payment, Thoth 16, on account of the produce of the eighteenth year in respect of Pekusis, one-eighth of an artaba of barley = $\frac{1}{8}$ art. barley. Signed, Euke().’

2. ὑπ(ἐρ) γ(εν)ή(ματος) ιης: a similar instance of the settlement of a debt due from a previous year with the produce of the next is to be found in G. O. 995.

Πεκύσι(ος) Τρεμπαπουή(σιος): probably identical with the payer of no. 112.

124. (G. 239). ·092 x ·091.

233 A.D.

Μέ(τρημα) θησ(αυροῦ) μη(τροπόλεως) γενή(ματος) ιβς Μάρκου Αύρηλιου
Σεουήρου Ἀλεξάνδρου Καίσαρος

τοῦ κυρίου Ἀδριανοῦ τᾶ τοῦ ιγς ὑπ(ἐρ) γενή(ματος)

ιβς ὑπ(ἐρ) . . . ὀνό(ματος) Ἀπολοδώ(ρου) Ποριεύθ(ου)

5 κριθῆς — δίμοιρο(ν) / κριθῆς — δ] . . Α(ὐρήλιος) Δι() σ(εσ)η(μείωμαι).

‘Payment into the granary of the metropolis from the produce of the twelfth year of Marcus Aurelius Severus Alexander Caesar our lord, Hadrianus II of the thirteenth year, on account of the produce of the twelfth year for in respect of Apollodoros son of Porieuthes, two-thirds of an artaba of barley = $\frac{2}{3}$ art. barley. Signed, Aurelios Di().’

3. τοῦ ιγς : apparently corrected from τοῦ ιας.

4. ὑπ(ἐρ) . . . : the name of the district is obscured by discoloration of the surface.

125. (G. 414). ·134 x ·095 (top left-hand corner broken).

Plate XII. 253 A.D.

[Μέ(τρημα)] θησ(αυροῦ) μη(τροπόλεως) γενή(ματος) βς τῶν κυρίων ἡμῶν
Γάλλον καὶ Οὐλοουσιανοῦ Σεβαστῶν Ἐπειφ ἦ

ὑπ(ἐρ) Ἀγορῶν) α ὀνό(ματος) Ἰσιδώ(ρου) νε(ωτέρου) Ἀπολλοδώ(ρου)
πρ(εσβυτέρου) διὰ Φθομ(ώνθου)

ἀπὸ γενή(ματος) τοῦ α(ὐτοῦ) βς πυ(ροῦ) — δύο ἡμισυ

5 τρίτον / $\frac{1}{4}$ βλγ. Α(ὐρήλιος) Διόσκ(ορος) Α . . . σ(εσ)η(μείωμαι)
καὶ ἔσχον τὸν ὀβολ(όν).

‘Payment into the granary of the metropolis from the produce of the second year of our lords Gallus and Volusianus Augusti, Epeiph 8, for the first district of the Agorai in respect of Isidoros the younger, son of Apollodoros the elder, through Phthomonthes, from the produce of the said second year, two and five-sixths artabae of corn = $2\frac{5}{6}$ art. corn. Signed, Aurelios Dioskoros, who has received the fee.’

3. Ἀγο(ρῶν) α : there seems to be a variation between the earlier and later subdivisions of the quarter of Thebes known as Ἀγοραί, the change occurring about the time of Hadrian. Up till this reign the usual forms are Ἀγο β^ο and Ἀγο ν^ο, which are doubtless correctly taken by Wilcken as Ἀγοραὶ βορρᾶ and Ἀγοραὶ νότον; the latest instance of either form seems to be in A.D. 142 (no. 101). But in G. O. 1471 (A.D. 250) and 1474 (A.D. 261) there is mentioned Ἀγο(ραὶ) γ, which would belong to the same series as the Ἀγοραὶ α of this text; and possibly

the Ἄγο(ραι) β of G. O. 643, 834, 1008, 1583, and 1594 should be taken as falling into the same numeration; they are all of the reign of Hadrian or later, and the contraction is Ἄγο or Ἄγορ^w β, not β^o; in three of the five instances the β is apparently marked β̄ as a numeral. A transitional form may be found in Ἄγο(ραι) δ νό(του) of no. 42, dated A.D. 133. It may be suggested that about A.D. 130 the quarter, formerly subdivided into the districts βορρᾶ and νότου, was rearranged in four numbered districts. The new arrangement would not, however, appear to have been universally accepted at once; the earliest instance of Ἄγοραι β̄ is in A.D. 131 (G. O. 834), but Ἄγοραι βορρᾶ occurs in A.D. 138 (G. O. 857) and Ἄγοραι νότου in A.D. 142 (no. 101).

β. καὶ ἔσχον τὸν ὀβολόν): cf. G. O. 1008.

III. RECEIPTS FOR PERSONAL SERVICE.

The final section of the Roman tax-receipts is concerned with those given in respect of the liturgy on dykes and embankments to which the inhabitants of Egypt were liable. As has been seen above (p. 129), the personal service could probably be commuted by a money-payment; but it is not uncommon to find receipts for the actual work done. The general problem arising from these receipts so far as they appear on ostraca is the basis on which they were given. If the liability of the individual was simply to work for five days, the natural form of the quittance would be a statement that the man had worked for five days; and such a form is actually found on papyri (e.g. P. Tebt. 371, 641-74). On ostraca, however, the usual course of the receipt is that the man has dug a number of naubia, which suggests piecework rather than day-work. But the numbers of naubia stated in different receipts vary widely; the highest amount is in G. O. 1399, where three brothers are stated to have dug 15 naubia; and this agrees with a small series of receipts from Denderah, where the ἀναβολὴ χαμάτων is regularly given as 5 naubia for each man; on the other hand, in G. O. 1567, a man and his two sons are credited with only half a naubion, which seems a very small amount of work for five days, and in no. 128 two men have a receipt for two-thirds of a naubion. As Wilcken has pointed out (*Ostr.* i, p. 337), the phraseology of the receipts leaves little doubt that they are for compulsory, not for paid, work; but it is rather mysterious why the officials should have taken the trouble to measure up the number of naubia dug, and to enter it in the receipts, if the obligation was only for service by time; they would hardly be anxious to preserve a record of the comparative diligence of different workers. The simplest

explanation would be to suppose that, in common acceptance, *ναύβιον* was regarded as meaning a day's compulsory work, and a statement that a man had dug five naubia was equivalent to saying that he had worked on the dykes for five days.

126. (G. 13). .076 x .058. Early part of first century A.D.

Λγ Χοιάχ χω-
ματικοῦ Ψον-
όντηρ πάν-
τε διαποεῖτα-

5 4.

(Traces of a line, apparently of demotic, below.)

3-4. 1. πάντα.

'Year 3, Choiak. Psononter has done the whole of his dyke-work.'

The ostrakon is inscribed in rude capitals, obviously by an illiterate person; it reduces the formula of quittance practically to its simplest elements.

127. (G. 260). .097 x .146. 117-18 A.D.

'Ἰσίδωρο(ς) Φθο(μόνθου?) χω(ματεπιμελητή(ς)) Ἐρμ(ώνθεω(ς)) διὰ Μέμνο(νο(ς))
γρα(μματέω(ς))

Ψε(μῶ(ν)θη) Ἄρπαήσιο(ς) Ἴμοῦ(θου?) χα(ίρειν). Ἡργ(ασαι) ἐπὶ
περιχώ(ματος) Κλον τοῦ Φμου τῶι β(ς)

Ἀδριανοῦ Καίσαρο(ς) τοῦ κυρίου ναύβ(ια) δύο

5 / ναύβ(ια) β, καὶ ὀνόμ(ατος) Παμοῦ(νιο(ς)) ἀδελ(φοῦ) ὀμ(οίω(ς))
ναύβ(ια) ἐν ἡμισυ / ναύβ(ια) α(ς).

'Isidoros son of Phthomonthes, dyke-supervisor of Hermonthis, through Memnon his clerk, to Psemonthes son of Harpaesis son of Imouthes (?), greeting. You have dug two naubia on the dyke of Klouphis (?) of Phmou (?) in the second year of Hadrianus Caesar our lord, = 2 naubia, and in respect of Pamounis your brother likewise one and a half naubia, = 1½ naubia.'

2. Ἴμοῦ(θου): as this ostrakon follows the same general formula as G. O. 1043-7, the word standing here should be the name of the district; but the letters cannot be made into νό(του) καὶ λι(βός), the district of those five ostraca.

3. Κλον τοῦ Φμου: possibly this should be read as a single word, the local name of the embankment; the first four letters suggest the περίχωμα Κλούφιο(ς) of G. O. 1043-7, which are, like this ostrakon, from Hermonthis, and perhaps the title here is a fuller form of the same—Κλού(φιο(ς)) τοῦ Φμου().

128. (G. 290). .068 x .081 (broken at bottom). Plate XII. 139 A.D.

Ψεννήσιο(ς) Ἰσιδώρου χωματεπιμελητῆς δι(ὰ) Ψεν-
 σενφθομ(ώνθου) βοηθοῦ
 Ἰναρώους Καβίριο(ς) καὶ Κολλεύθη(ς)
 υἱὸ(ς) οἱ β̄ χαίρειν. Ἀναβ(εβλήκατε) εἰς περίχωμα
 5 Ψαμ() ναυβ(ίου) δι
 Λγ Ἀντωνίνου τοῦ κυρίου
 Φαμ(ενῶθ) [.]

1. 1. Ψεννήσις.

3, 4. 1. Ἰναρῶτι Καβίριος καὶ Κολλεύθη υἱὸ τοῖς β̄.

‘Psenneſis ſon of Iſidoros, dyke-ſuperviſor, through Pſenſenphthomon-
 thes hiſ aſſiſtant, to Inaros ſon of Kabiris and Kolleuthes hiſ ſon,
 greeting. You have thrown up on the dyke of Pſam() $\frac{2}{3}$ naubion.
 Year 3 of Antoninus our lord, Phamenoth []’

129. (G. 433). .128 x .081 (top right-hand corner loſt). 140 A.D.

Φθομῶ(νθης) Ὁρου χωματεπιμελητῆς []
 Ἀρπαήſιος Παςήμιο(ς) Πκο[ίλις (?) χαίρειν.
 Ἀνέβ(αλες) εἰς περίχωμα Ψαμ() καὶ ἀλ(λο) χῶμα Ψ[]
 ναύβ(ια) β̄δ̄η. Λδ Ἀντωνίνου
 5 Καίſαρος τοῦ κυρίου Φαμ(ενῶθ) ἱά.

2. 1. Ἀρπαήſει.

‘Phthomonthes ſon of Horos, dyke-ſuperviſor [], to Harpaesiſ ſon
 of Paſemiſ ſon of Pko[iliſ?] [greeting]. You have thrown up on the
 dyke of Pſam() and the mound of Pſ[] $2\frac{2}{3}$ naubia. Year 4 of
 Antoninus Caſar our lord, Phamenoth 11.’

The following text appears to belong to the claſſ of receipts for work
 on dykes; but it iſ diſtinguiſhed from the ordinary type of theſe
 receipts by the fact that it ſpecifies a payment for the work, and ſo
 can hardly be regarded as dealing with the five dayſ compulſory
 ſervice. Further, the quittance iſ not given by χωματεπιμεληταί, but by
 officialſ—if they were officialſ—whoſe title doeſ not occur elſewhere.
 Perhaps, as it ſeemſ to have been permitted for men liable to thiſ

compulsory service to compound for it by a money-payment (see p. 129), and considerable numbers must have availed themselves of this permission, to judge by the frequency of receipts for money-payments on account of *χωματικόν*, the revenue derived from the compositions might be devoted to hiring men for the dyke-work as required to supplement the forced labour, and this ostrakon may be taken as a statement of a payment for this purpose; though it would have appeared more natural for the men who did the work to give a receipt for their payment.

If the standard amount of work was one naubion a day, the value of five days' work at the rate shown in this ostrakon would be ten drachmae five obols, which is higher than any recorded payment for *χωματικόν* as a composition in money. Possibly, however, the forced labour was not reckoned at so high a value as paid labour; it would almost certainly be worth less in fact.

130. (G. 434). ·Ι × ·ο96 (broken at right below). Second cent. A. D.

Ψενμώ(νθης) Πλή(νιος) νε(ωτέρου) καὶ Φθομ(ώνθης) Ὡρου
 πεντηκ() Μεμνονίων διὰ γραμματέως Ἐπῶτ(ος)
 Σαχούμνεους χαί(ρειν). Ἀναβέβλ(ηται)
 ὑπὸ σοῦ ναύβ(ια) ηδὲ ὧν καὶ
 5 τὸν μισθὸν ἔσχες
 ἐκάστου ἐνὸς ναυβ(λου) ὀβο(λούς) ιγ
 καθαροῦ ἐφ' ᾧ τὰς ἀ[πο-]
 χὰς τὰς πα[
 ἀκυρῶ[σαι

10 ΛΙΞ[

3. 1. Σαχούμν(ει).

5. 1. μισθόν.

'Psenmonthes son of Plenis the younger and Phthomonthes son of Horos, of the Memnonia, through Epos(?) their clerk, to Sachoumnes, greeting. 8½ naubia have been thrown up by you, for which you have received pay at the rate of 13 obols for each naubion clear, on condition that the former(?) receipts are annulled. Year 15 [].'

2. πεντηκ(): the officials here can hardly be the πεντηκοστῶναι (cf. Wilcken, *Ostr.* i, p. 277), who were collectors of customs. It seems more probable that some local title analogous to δεκανός or δεκάπρωτος is to be sought in the contraction.

7-9. ἐφ' ᾧ τὰς ἀ[πο]χὰς τὰς πω[] ἀκυρῶ[σαι]. Dr. Hunt remarks that the ordinary phrase to be expected would be ἐφ' ᾧ τὰς ἀποχὰς τὰς προτέρας ἀκυρῶσαι, but he cannot make the remaining letters at the end of l. 8 fit προτέρας, and suggests that πω[] may be a name.

IV. MISCELLANEOUS.

(a) Receipts.

The first of these receipts is clearly a private one.

131. (G. 15). .090 x .095 (broken below and on right).

First to second century A.D.

Θαμνδάρης καὶ Δημή-
τριος Ἡρακλείῳ καὶ
Ἀπολλωνίῳ χαίρειν.
Ἵμολογοῦμεν ἀπέχ[ει-]
5 ν παρ' ὑμῶν τὰς διὰ τ[ῆς]
μισθώσεως πυροῦ [ἀρ-]
τάβας πέντε /
[καὶ οὐθὲν ὑμῖν ἐνκα-
[λοῦμεν. Ἐγραψεν
10 [.]φης
[. Μεσο]ρη ἦ.

'Thamudares and Demetrios to Herakleios and Apollonios, greeting. We acknowledge the receipt from you of the five artabae of corn due for rent, and make no claim against you. Written by, Mesore 8.'

The next list appears to give the number of men, probably soldiers, for whom certain nomes contributed supplies in kind—oil, vinegar, pulse, and other articles, the names of which are lost. So far as can be judged from the fragment, which accounts for over half the total of 140 men,

there can only have been a small proportion of the nomes of the whole country concerned, and the nomes mentioned are all in Lower or Middle Egypt. It is noticeable that the totals of *ξέσται* specified at the end are divisible not by 140 but by 167 in each case, which looks as if some of the 140 men got double or treble allowances or more.

132. (G. 22). .096 x .075 (broken above and on right).

Third century A.D.

Ἡρα]κλεο[πολίτου
 . .] . / Φλαβωνίτου / ἀνδ(ρῶν) κ[
 ἀνδρ(ῶν) θ / Νιλούπολι / ἀνδρ(ῶν) [
 ἀνδρ(ῶν) δύο / Ἀφροδίτω ἀνδρ(ῶν)
 Καβασίτου ἀνδρῶν ἕξ / Λεο[ντοπολίτου
 ἀνδρ(ῶν) κ / Διοσπολίτου κάτω [ἀνδρῶν
 κδ / γί(νεται) ἀνδρ(ῶν) ρμ. ἐλέο[υ
 ξ ρξξ / ὄξους ξ ωλε[
 τος ξ τλδ φακ[οῦ
 ιο ρι [

2. Φλαβωνίτου: this may be meant for Φραγωνίτου, as the nomes are not arranged in a strict geographical order; Phragonis seems to have risen in importance at the expense of the neighbouring Buto in late Roman times.

(δ) Orders.

The three following ostraca may be grouped together, as they are all private notes conveying orders.

The first is of some interest in connexion with the *μετρήματα ἐς θησαυρόν* (pp. 139–46), as showing the relations of the landholders and the *γεωργόι*. In this case it would appear that the *γεωργός* is not a tenant, but a person in the position of a bailiff; and the numerous instances of *μετρήματα* made *διὰ γεωργοῦ* which occur on ostraca probably relate to similar transactions, where the corn was not delivered by the landholder in person, but by deputy through one of his servants.

133. (G. 12). 079 x 118 (broken at bottom). Second century A.D.

Σενπλή(νις) γυνή Πλή(νιος) Ἀνδρονίκω
 κολ' τσαυ γεωργῶ μου χαίρειν.
 Μέτρησον εἰς τὸν δημόσιον θησαυ-
 ρὸν πυροῦ ἀρτάβας τριάκοντα
 5 καὶ κριθῆς ἀρτάβας εἴκοσι μό-
 νας ἔστ' ἂν σε ἰδ[. .]ῆσω καὶ με-
 τρήσω τὴν γῆν μου· ἐπεὶ γὰρ
 ἐμέτρησα ἐνταῦθα καὶ νιλοκαμιν
 τηρη[

'Senplenis wife of Plenis to Andronikos my husbandman, greeting. Pay into the public granary thirty artabae of corn and twenty artabae of barley only till I see you and measure my land ; for when I measured it and having perceived there was a failure of the Nile (?)'

6. ἰδ[. .]ῆσω: apparently ἴδω was first written and then altered.

8. νιλοκαμιν: possibly this should be read νιλοκαμεῖν τηρή[σασα], with a reference to a low inundation ; or Dr. Hunt suggests that Νιλόκαμιν may be a proper name.

134. (G. 18). 075 x 101. First to second century A.D.

Σαραπί[ω]ν Φθωμών(θει) χαίρειν.
 Τὰ πρὸς Κράτητα εὐθέως
 ἀπάλλαξον κατὰ τὰς συνθ[ή]-
 κας, οὐδὲν γὰρ ζητεῖ-
 5 ται πρὸς αὐτόν.

'Sarapion to Phthomonthes, greeting. Discharge the debt to Krates at once in accordance with the agreement, for there is no question against him.'

135. (G. 21). 071 x 105 (surface chipped). First century A.D.

Ποίησον τὸν ἀναδι-
^{τὸ ὄστρακον}
 δόντα σοι φυτὰ κάρου
 τοῦ ἐνιαυτοῦ τούτου
 δι[. . .]υ[.] πραγματικὰς
 5 τῆς [. . . .] μετ[. . . .]

4. πραγματικὰς: the final s is on the edge of the ostrakon.

'Supply the man who delivers this ostrakon to you with caraway plants of this year'

(c) *Lists.*

A considerable proportion of the Greek ostraca in our collection consists of lists and accounts. In many cases the lists are merely of names, with no indication of their purpose; or the names have against them entries of sums in money or kind, but again without any definition of the reason of the entries. There is, however, one group, represented by a large number of fragments, from which six fairly complete documents have been made up; these are referred to as G. 151 (consisting of G. 151 and an unnumbered fragment), G. 158 (G. 158, G. 330, and G. 197), G. 159 (G. 200, G. 322, G. 159, and G. 196), G. 161 (G. 166 and G. 161), G. 172, and no. 136 (G. 310, G. 187, and an unnumbered fragment). All these ostraca, besides several other fragments which do not fit together, are in the same hand, and appear to be summaries of the accounts of Paeris son of Psensenplenis. The names in the lists for the most part recur, though not always in the same order; nearly all are found in three or four of the six lists; and against the names are entered numbers of *μη*, which can be nothing but *μηνιαία*, in view of some of the headings, and must apparently be taken in the sense of monthly payments. The number of *μηνιαία* entered is regularly less than twelve; but, from a comparison of G. 151, G. 158, and G. 159, it appears that these three relate to one year and are complementary: thus Paeris of Thebes is credited with 11 *μηνιαία* on G. 151 and 1 on G. 158; Mauos son of Hatres with 10 and 2; Sisois son of Suros with 11 on G. 151 and 1 on G. 159; the sum being always 12. The clearest evidence that a total of 12 *μηνιαία* was required is to be found in no. 138, belonging to another series, where the number of *μηνιαία* credited is followed by a note of the balance of the 12 remaining. The nature of these *μηνιαία* may be gathered from the headings of the lists: G. 151 is headed [Παή]ρις Ψενσενπλή(νιος) | [π]ράξις ἐπὶ κεφαλῆς ἀργυρίου: G. 159, λόγ(ος) λινο(υργῶν) καταμην(ιαίων) | διὰ Παήρις Ψενσενπλή(νιος): G. 161, [ρ]λόγος ἐξ]ουσίας ἐπικεφαλείων: and no. 136, λόγ(ος) ἐξουσίας ἐπικεφαλείων Παήρις | Μεσωρὰ λα. The *μηνιαία* were therefore for ἐπικεφάλαιον, and this ἐπικεφάλαιον cannot be taken in the sense of poll-tax, λαογραφία,

which was not collected as a monthly tax at Thebes, so far as the ostraca show, but is presumably one of the taxes on trades, like the *γερδιακόν* and *ἡπητικόν* already discussed; and the *λιν^ο* of G. 159, which is presumably for *λινουργῶν* or *λινοπῶλων*, shows the trade concerned in one instance. The ostraca from Syene supply numerous instances of a *χειρωνάξιον μηνιαῖον* paid by linen-workers or sellers at Elephantine (cf. Wilcken, *Ostr.* i, pp. 322 ff.); and it may be assumed with reason that the tax here was also a *χειρωνάξιον*, and that Wilcken (*Ostr.* i, p. 249, note 1) was wrong in rejecting Marquardt's interpretation of the pseudo-Aristotelian phrase *ἐπικεφάλαιον τε καὶ χειρωνάξιον προσαγορευομένη*, as showing that the two terms applied to the same tax. The monthly payments do not appear to have been collected with great regularity; on G. 151, indeed, the normal entry is either 10 or 11 *μηνιαῖα*, but G. 161 shows entries varying from 3 to 10, and G. 172 and no. 136 are similar. The sums entered against individuals also vary: thus *Χολλῶς Σύρου* is credited with 11 *μηνιαῖα* on G. 151, 1 on G. 159, 10 on G. 172, and 3 on no. 136; *Καλασίρις Ἀλείκει* with 11 on G. 151, 1 on G. 159, 6 on G. 161, 9 on G. 172, and 8 on no. 136; and so forth. In two cases, not belonging to the accounts of Paeris, some of the entries are not in *μηνιαῖα*, but in denarii; the more complete of these is given below (no. 137), and the figures given suggest that 19 denarii, which would be the equivalent of 76 drachmae, were the unit of the *μηνιαῖον*. This is unusually high for *χειρωνάξιον*, even though the ostracon is a late one; the rates for various trades at Arsinoe about 300 A.D., as shown by B. G. U. 9, ranged from 8 to 60 drachmae a month (cf. Wilcken, *Ostr.* i, p. 325). The ostracon is complete, but bears no note of the trade which was the subject of the *μηνιαῖα*.

136. (G. 310 + G. 187 + unnumbered). ·134 × ·179.

Second century A.D.

Δόγ(ος) ἐξουσίας ἐπικεφαλείων Παήρις

Μεσωρὰ λα.

Ἀντῆλε μηνιαῖα γ.

Ἀτρῆς παραχύτου μηνιαῖα δ.

5 *Σελεύε Παήρις μηνιαῖα ια.*

Ἀλείκει μηνιαῖα η.

- Καλασίρις υἱὸς μη(νιαῖα) η.*
Σοισότιος Σύρουσ μη(νιαῖα) ε.
Καλασίρις Πεκ(ύσιος) μη(νιαῖα) γ.
 10 *Ψενσενφθο(μώνθης) μη(νιαῖα) ε.*
Πλ(ῆνις) Πεκ(ύσιος) Καμή(τιος) μη(νιαῖα) ζ.
Χολλῶς Σύρ(ου) μη(νιαῖα) γ.
Πλῆ(νις) παραχύτου μη(νιαῖα) η.
Φθομῖν Πεκ(ύσιος) μη(νιαῖα) γ.
 15 *Παῆρις Παῆρις π(ρ)εσβυτέρου μη(νιαῖα) β.*
Παῆρις ἀπὸ Θηβῶν μη(νιαῖα) δ.
Σύρουσ Πατέσβ(θιος) μη(νιαῖα) η.

1. l. Παῆριος: so also in ll. 5 and 15.

17. l. Σῦρος Πατσέβθιος.

3. Ἀντῆλε: this name is spelt Ἀντιλε in G. 159, which looks as if it was a Greek form; from G. 172, however, it appears that the bearer of the name was a son of Πλῆνις, though this would not exclude the possibility of his having a Greek name.

4. παραχύτου: probably not a proper name here and in line 13, but simply giving the trade of the father; so in G. 151 and elsewhere Πκοῖλις ἡπητοῦ occurs.

8. l. Σίσιος Σύρουσ: this name seems to have given Paeris much difficulty; in G. 159 he spells it Σισύτιος.

137. (G. 156). ·164 × ·105.

Second to third century A.D.

- Παμῖνις Παχώμιος μη(νιαῖα) γ̄.*
Ψῦρος Παποντῶ(τος) μη(νιαῖα) δ̄.
Πλῆ(νις) Στράβ(ωνος) π(ρ)εσβυτέρου μη(νιαῖα) β̄.
Παῆρις Παή(ριος) νεωτ(έρου) μη(νιαῖον) ā.
 5 *Ἀμενῶθ(ης) Κυμαικὸς μη(νιαῖα) ε̄.*
*Σενπεχύτης * ν.*
*Πρεμμῶν * ριδ̄*
Γυνῆ Παττσεβθιος ^{Πεκ(ύσιος)} Φθομ(ώνθου)
** ιθ̄.*

6. * ν: if the unit was 19 denarii, as suggested above, this should be $\overline{\nu\zeta}$: but there is no sign of a ζ.

138. (G. 176). ·115 × ·143.

Second century A.D.

Δεκ() λ̄α ἕως λ̄ε
 διὰ Ἀρσιήσιος Καλήους
 Πετεμενώφιος Πετεμενώφιος μη(νιαῖα) θ, λοιπ(ὰ) γ.
 Πετεχά(νσιος) Πετεχώνσιος ὁμ(οίως) γ, λοιπ(ὰ) θ.
 5 Παέρμιος Παέρμιος ὁμ(οίως) ζ, λοιπ(ὰ) ε.
 Σανσν(ῶτος) Τρύφωνος ὁμ(οίως) ι, λοιπ(ὰ) β.
 Παμού(νιος) νεω(τέρου) Ὁρου ὁμ(οίως) ζ, λοιπ(ὰ) ε.

The following ostrakon is a fragment only, but is interesting on account of the heading, which shows it to have contained a list of the night-police for a particular month.

139. (G. 195). ·071 × ·086 (broken below).

Second century A.D.

Νυκτοφύλ(ακες) Θῶθ τοῦ ιεζ
 (δέκανδς) Ἀμενώθ(ης) Καμήτιο(ς) Ἀβῶτ(ος)
 Φθομώνθ(ης) Χεστφνάχθ(ιος) [
 Ὀννῶφ[ρις] Ὁρο(ν) Ὀν[νώφριος]
 5 []φρ(ς) Παμῶ(νθου) []
 []ης Π[]

2. Δεκανός: written Π; cf. p. 117.

One list occurs in two copies (G. 153 and G. 188), written in different hands; it contains a numbered statement of κληροὶ ἐργατῶν for a certain year. Unfortunately both copies are broken, and the end of the first line, which may have contained a statement of the purpose of the κληροὶ, is lost in both. In view of the duplication of the list, it may be suggested that, when the lots were drawn for rota of duties, each man concerned was supplied with a copy of the list. The text given is that of the more complete copy.

140. (G. 153). ·ΙΙΟ × ·Ο87 (broken on right and below).

Second century A.D.

Κληρ(οι) ἐργατῶν ιεὺ καὶ γ[
 ā Πλη(νις) Παβήκ(ιος) Γαίτου
 β̄ Ἀλείκει Πατσέβθις
 γ̄ Παμῖν Γαίτου
 5 δ̄ Πλη(νις) ν(εώτερος) Πλή(νιος) κει
 ε̄ Πλη(νις) Ψενσενπαή[ριος
 ς̄ Πλη(νις) Πλή(νιος) ν(εωτέρου) κ[
 ζ̄ Καλασίρις Ἀλεί[κει
 η̄ Πουώριος Νει
 10 θ̄ Παήρις Ἀμμ[ωνίου ?
 [ῑ]μ[

2. Γαίτου: in G. 188 written here and in l. 4 Γαείτου.
3. Ἀλείκει Πατσέβθις: l. Πατσέβθιος: this name and that of Καλασίρις Ἀλείκει (l. 8) occur in the Paeris lists (no. 136 above).
9. Πουώριος: l. Πουῶρις: in G. 188 it is written Πουορις.

Another fragment presents a problem, the solution of which is obscure. Entries are made of quantities of corn, barley, and pulse, and one-third is taken of each entry; and at the end a valuation in money appears to have been made.

141. (G. 168). ·093 × ·094 (broken on all sides). Second century A.D.

]α . . φσι . . . [
]ητρο(s) ἀπὸ Ἰσιδίου ὄρους ια τὸ γ̄ [εγ̄
]ος Λολοῦτος ιε τὸ γ̄ ιαδ[
]γου παστοφά(ρου) ιβ τὸ γ̄ ιογ[
 5] Ὠρου ιβ κρι(θῆς) τ̄ γδ̄ τὸ γ̄ ιογ κρι(θῆς) τ̄ αιβ̄
]ῶσις γυνή Πχόρσ(ιος) ιγ τὸ γ̄ ια
]ς ιγ τὸ γ̄ ια
]ωρος φακ(οῦ) τ̄ ας τὸ γ̄ φακ(οῦ) [τ̄ ς̄
 κρι(θῆς)] τ̄ γ τὸ γ̄ κρι(θῆς) τ̄ α
 10] τ̄ λδ̄
]μης φακ(οῦ) χμγ[
] τ̄ ἀργ(υρίου) παλ(αιοῦ) ςτ[

6. Ϝγ : γ is corrected, apparently from α .

11. $\chi\mu\gamma$: this number is written over another, possibly $\chi\pi\gamma$.

12. $\alpha\rho\gamma(\nu\rho\acute{\iota}\omicron\upsilon)\ \pi\alpha\lambda(\alpha\iota\omicron\upsilon)$: this may refer to the Ptolemaic tetradrachms, which were still in circulation in Egypt till late in the third century; or, if the ostrakon was written after the debasement of the currency in the reign of Commodus, the reckoning may be in the older Roman tetradrachms, which appear, from the evidence of hoards, to have been more appreciated than the debased issues.

The following account, which is almost complete, concerns a society of worshippers of Amenothēs, probably connected with the temple of Hatasu at Deir-el-bahri, the upper court of which was given over in Ptolemaic and Roman times to the cult of this god of healing; the graffiti scribbled on the walls suggest that it became a sanatorium. The ostrakon gives a list of names with entries of one $\rho\omicron\delta$ or $\kappa\epsilon\rho$ against each; the contractions are presumably for $\rho\acute{\omicron}\delta\iota\omicron\nu$ and $\kappa\epsilon\rho\acute{\alpha}\mu\iota\omicron\nu$, and the account is one of the contributions of jars of wine made by members of the society, no doubt for the common benefit at their meetings.

142. (G. 334). $\cdot 178 \times \cdot 162$ (top right-hand corner broken).

Second century A.D.

Λόγος συνόδου Ἀμενώθου θεοῦ [μεγίστου
Μεσορῆ ἔ Ψεντιτουῆ(ς) γ ρόδ(ιον) [α.
ξ Φθομώνθ(ης) ο· Ἀπολλωνί(ου) ρόδ(ιον) α.
ια Σισόις Ἀπολλωνί(ου) ρόδ(ιον) α.
 5 *Ἐπαγομένων ἄ Ἀμώνιο(ς) Ψεντιτουή(ους) ρόδ(ιον) α.*
δ Παμώνθ(ης) Φθομώνθ(ου) ρόδ(ιον) α.
ζλ Θῶθ ἄ Πεκῦσι(ς) Καμήτι(ος) ρόδ(ιον) α.
β Ψεντιτουῆ(ς) γ ρόδ(ιον) α.
ζ Ψεντιτουῆ(ς) γ ρόδ(ιον) α.
 10 *Σισόις Ἀπολλωνί(ου) ρόδ(ιον) α.*
ἠ Ψεντιτουῆ(ς) γ ^{ρόδ(ια) β} ρόδ(ιον) α.
Φθομώνθ(ης) ο· Ἀπολλωνί(ου) ρόδ(ιον) α.
Πεκῦσι(ς) Καμήτι(ος) ρόδ(ιον) α.
Παμώνθ(ης) Φθομώνθ(ου) κερ(άμιον) α.
 15 *θ Ἀμώνιο(ς) Ψεντιτουή(ους) ρόδ(ιον) α.*

	$\bar{\iota}\alpha$	Σισόβις Ἀπολ(λωνίου) ῥόδ(ιον) α.
		Παμώνθ(ης) Φθομ(ώνθου) κερ(άμιον) α.
		Σενκα(μῆτις ?) κερ(άμιον) α.
(col. 2)	$\bar{\iota}\delta$	Πεκῦσι(ς) ῥόδ(ιον) α.
20		Ψενκα(αμῆς ?) κερ(άμιον) α.
		Σισόβις Ἀπολ(λωνίου) ῥόδ(ιον) α.
		Σενκα(μῆτις ?) κερ(άμιον) α.
	ις	Ψεντιτουῆ(ς) ῥόδ(ιον) α.

2. γ: this letter regularly follows the name of Psentitoues, except in the last entry; it may be suggested that it represents γραμματεῖς, and he was secretary of the society; at any rate he is the most frequent contributor in this list.

ῥόδιον: the Rhodian measure of wine is already known from an ostrakon (Wilcken, *Ostr.* i, p. 765); it probably originated from the Rhodian amphorae, the stamped handles of which are common at Alexandria, though I know no instance of their having been found at Thebes; they are rare outside the Delta. Another measure of wine which occurs in Egyptian documents is the κνίδιον (Wilcken, *l.c.*). This may have been connected with amphorae similarly, as Knidian amphora-handles also have been found fairly frequently at Alexandria.

3. ο.: the symbol following the name of Phthomonthes here and in l. 12 is obscure; it appears to be σ , possibly for διάδοχος.

Another list possibly concerned with wine gives particulars of διπλο-κεράμια distributed to various persons, in the same manner as G. O. 1485. The offices of the recipients suggest that the occasion of the distribution was a festival.

143. (G. 305). ·098 x ·075.

Third century A.D.

	Φαρ(μοῦθι) κζ	
	Σαραπίων βοηθ(ῶ)	διπ(λοκεράμιον) α.
	Ἀντισθένης ὁμοῖ(ως)	διπ(λοκεράμιον) α.
	γραμματῆ ἐπιτρόπ(ου)	διπ(λοκεράμια) β̄.
5	ἀγραμῆσαντι	διπ(λοκεράμια) β.
	κορνοκλαρίου	διπ(λοκεράμιον) $\bar{\alpha}$.
	ρήτωρι Ἐπισθ(ένη ?)	διπ(λοκεράμιον) $\bar{\alpha}$.
	πρινκίπῳ	διπ(λοκεράμιον) α.
	έρμηνι	διπ(λοκεράμιον) α.

10 βοθη(ῶ) βασιλικ(ῶν) διπ(λοκεράμια) ε.
 στρατηγῶ διπ(λοκεράμια) γ.
 γ(ίγνεται) διπ(λοκεράμια) ιθ γ^ο π^ο
 λ(οιπὸν) βουτ() διπ(λοκεράμιον) α.

2. 1. Σαραπίωνι. 3. 1. Ἀντισθένη. 6. 1. κορνοκλαρίω. 8. 1. πρίνκιπι.
 1. κζ: the date appears to have been altered from κς.
 5. ἀγραμήσαντι: Dr. Hunt suggests that this may be meant for ἀγορανομήσαντι.

The following account of 'heliotrope' wood presents some novelties.

144. (G. 192). ·104 × ·084.

First century A. D.

Δόγ(ος) ξύλου ἡλιοτροπίου
 πρυσμοῦ πρώτου
 δέσμαι τριξύλ(οι) ξ̄
 ἀλ(λο) ὀμ(οίως) ἐπτάξυλοι ρ̄
 5 ἀλ(λο) ὀμ(οίως) δεκάξυλ(οι) ξ̄ καὶ ἡθετή(θησαν) κ̄
 ἀλ(λο) ὀμ(οίως) πολύξυλ(οι) κ̄ ἄχρι πρυσμοῦ
 — ἐπὶ τὸ ἀ(ὕτὸ) δέσμ(αι) σμ
 χ^ω των κ̄ ῑ β̄
 ξύλ(α) ἀχπ.

1. ἡλιοτροπίου.

2. πρυσμοῦ: presumably for πρισμοῦ.

8. This line is badly rubbed; possibly it should be completed χω(ρίς), and is intended to convey that the 20 πολύξυλοι, which may be those referred to in the side-note as put aside for sawing, were not to be reckoned in: but in this case the arithmetic is wrong, and it does not appear for what the ῑ and β̄ are meant.

Two lists of names may be given in conclusion: the first, written in good capitals, contains a curious metronymic; the second is interesting for the occupations noted.

145. (G. 6). ·092 × ·154.

First century A. D.

Ταυσίρις μητρὸς Τφοι-
 ρείας καὶ Καλατηφίς
 μητρὸς Θεᾶς μεγίστης
 ἀπὸ τοῦ Περὶ Θήβας.

146. (G. 154). ·089 x ·098.

Second century A.D.

Ἰέραξ Πελλιλέως

Ἰέραξ Φμόιτος

Πλελοῦς Πετέχωντος.

Κλωτεῖς τέκτων.

5 Καλῆς ἀδελφός.

Φμόις λεγόμενος Φόρσις ναυτικ(ός).

Παχοῦμις Σανσνῶπ(ος) ὀνηλ(άτης).

καὶ Παχοῦμις νιός.

[[Φμόις Σενψαίτος ὀνηλ(άτης).]]

128
 Fragment of a papyrus scroll with several lines of ancient Greek handwriting. The text is partially obscured by a large, dark, circular mark or stain in the lower-left quadrant.

128

100
 Fragment of a papyrus scroll with several lines of ancient Greek handwriting. The text is partially obscured by a large, dark, circular mark or stain in the lower-left quadrant.

100

106
 Fragment of a papyrus scroll with several lines of ancient Greek handwriting. The text is partially obscured by a large, dark, circular mark or stain in the lower-left quadrant.

106

125
 Fragment of a papyrus scroll with several lines of ancient Greek handwriting. The text is partially obscured by a large, dark, circular mark or stain in the lower-left quadrant.

125

INDEXES

I. EMPERORS.

- Augustus : Καίσαρ, 80, 2 : 115, 1.
Claudius : Τιβέριος Κλαύδιος Καίσαρ Σεβαστὸς Γερμανικὸς Αὐτοκράτωρ, 74, 3 : 97, 2.
Nero : Νέρων ὁ κύριος, 32, 2 : 41, 3 : 71, 3 : 116, 5.
Vespasian : Οὔεσπασιανὸς ὁ κύριος, 33, 2 : 43, 3 : 44, 3 : 77, 1 : 103, 3.
Titus : Τίτος ὁ κύριος, 45, 4 : 46, 4.
Domitian : Δομιτιανὸς ὁ κύριος, 47, 4 : 48, 3 : 49, 5 : 50, 3 : 88, 3 : 104, 4.
Trajan : Τραιανός, 81, 4.
Τραιανὸς Καίσαρ, 98, 4.
Τραιανὸς ὁ κύριος, 36, 3 : 37, 3 : 78, 3 : 93, 7 : 117, 2 : 118, 1 : 119, 3.
Τραιανὸς Καίσαρ ὁ κύριος, 34, 3 : 35, 2 : 38, 3 : 82, 5 : 119, 7.
Τραιανὸς Ἄριστος Καίσαρ ὁ κύριος, 99, 4.
Hadrian : Ἄδριανὸς Καίσαρ, 42, 4.
Ἄδριανὸς ὁ κύριος, 56, 5 : 120, 2.
Ἄδριανὸς Καίσαρ ὁ κύριος, 39, 4 : 51, 4 : 83, 4 : 84, 4 : 87, 6 : 94, 4 : 127, 4.
Θεὸς Ἄδριανός, 92, 2.
Antoninus Pius : Ἄντωνίνος ὁ κύριος, 53, 3 : 128, 6.
Ἄντωνίνος Καίσαρ ὁ κύριος, 40, 3 : 52, 3 : 57, 4 : 85, 4 : 92, 6 : 101, 4 : 105, 6 : 106, 6 : 107, 4 : 129, 4.
M. Aurelius and L. Verus : Ἄντωνίνος καὶ Οὐήρος οἱ κύριοι Σεβαστοί, 58, 4 : 72, 8 : 108, 4 : 121, 1.
Ἄντωνίνος καὶ Οὐήρος οἱ κύριοι Αὐτοκράτορες, 72, 3.
M. Aurelius : Αὐρήλιος Ἄντωνίνος Καίσαρ ὁ κύριος, 109, 3.
Aurelius and Commodus : Αὐρήλιος Ἄντωνίνος καὶ Κόμμοδος Καίσαρες οἱ κύριοι, 100, 1.
Commodus : Αὐρήλιος Κόμμοδος Ἄντωνίνος Καίσαρ ὁ κύριος, 75, 4 : 110, 3.
Pertinax : Πούβλιος Ἐλουίος Περτίναξ Σεβαστός, 64, 5.
Sept. Severus : Λούκιος Σεπτίμιος Σεούηρος Εὐσεβῆς Περτίναξ Καίσαρ ὁ κύριος, 122, 1.
Caracalla and Geta : Ἄντωνίνος καὶ Γέτας Εὐσεβεῖς Σεβαστοί, 123, 1.
Sev. Alexander : Μάρκος Αὐρήλιος Σεούηρος Ἀλέξανδρος Καίσαρ ὁ κύριος, 124, 1.
Gallus and Volusian : οἱ κύριοι ἡμῶν Γάλλος καὶ Οὐολουσιανὸς Σεβαστοί, 125, 1.

II. TAXING-OFFICERS.

[Note:—The date of each reference is given in angular brackets: in the Ptolemaic list B.C. is to be understood; in the Roman, except where otherwise specified, A. D.]

A. Ptolemaic.

(i) Money-taxes.

Τραπεζίται (by districts).

Ἐρμῶνθις.

Ἀπολλώνιος <156 or 145>, 1, 3.

Ἐρμόφιλος <154 or 143>, 2, 3, 8.

Διὸς πόλις.

Παάτης (?) <155 or 144>, 8, 4.

Διογένης <134>, 9, 4.

Ἀμμώνιος <107?>, 3, 6: 5, 3.

Ἀπολλώνιος <107?>, 3, 3: 4, 3:
<2nd-1st cent.>, 6, 4.

Ἡρακλείδης <107?>, 4, 8.

Νικόμαχος <107?>, 5, 7.

District not specified.

Ἡλιόδωρος <3rd cent.>, 7, 5.

(ii) Taxes in kind.

Σιτολόγοι.

Μέμ(νων?) καὶ Ἐρμ(ίας) <94?>, 12, 8.

Κρόνιος <93?>, 13, 5.

Ἐρμ(ίας) <91?>, 14, 6.

Περε() <76?>, 15, 5.

Θέων <53?>, 10, 4.

Signers of receipts (by districts).

Διὸς πόλις.

Ἀντίοχος <2nd cent.>, 22, 5.

Estimetus <2nd cent.>, 22, 6.

Psemminis <2nd cent.>, 22, 7.

Ἀπολλώνιος <2nd-1st cent.>, 16, 5.

Μεμνόνεια.

Ἀπολλώνιος <155 or 144>, 23, 4, 5.

Ἀρσιήσις <155 or 144>, 23, 6: 24, 5.

Ἡλιόδωρος <155 or 144>, 24, 4.

Hatres <149 or 138>, 25, 7.

Ἐρμίας <149 or 138>, 25, 5.

Ἡρακλείδης <149 or 138>, 25, 3.

Ἀντίοχος <148 or 137>, 26, 3, 7.

Ἀρσιήσις <148 or 137>, 26, 5.

Thotsutmis <148 or 137>, 26, 4, 8.

Πινε() <123>, 18, 3.

Ἀμμώνιος <115>, 20, 3.

B. Roman.

(i) Money-taxes.

Πράκτορες ἀργυρικῶν (by districts).

*Ἄνω τοπαρχία.

Ἀμμώνιος καὶ Παχνοῦμις <156>, 85, 1.

Ἐρμῶνθις.

Φθομώνθης <132>, 83, 1.

Μεμνόνεια.

Πετοσίρις <109>, 34, 1: <before 114>,
82, 1.

Πετοσίρις καὶ Πασήμις <110>, 35, 1.

Ἐριεὺς Παμώνθου <113>, 36, 1:
<113-14>, 37, 1: <114>, 38, 1:
<116>, 99, 1.

Ψανσῶς <126>, 39, 1.

Ἰέραξ καὶ Ποριεύθης <138>, 40, 1.

Πλήνης καὶ Ρούφος <160>, 53, 1.

Αὐρήλιος Καρούνιος Πλύνιος καὶ μ.
<3rd cent.>, 79, 1.

Μητρόπολις.

Ἀπολλώνιος καὶ μ. <107>, 81, 1.

Χεσφμοίς <119>, 94, 1.

Ταυρ(. . .) κώμη.
 Ἀυρήλιος Τύρανος Ἐπωνύχου καὶ μ.
 <213>, 86, 1.
 District not specified.
 Θέων <119>, 51, 1.
 Πικῶς καὶ μ. <134>, 84, 1.

Πράκτωρ στεφανικοῦ.

District not specified.
 Ἀυρήλιος Πλήνης Σενκαλασίριος <3rd
 cent.>, 96, 1.

Τελῶναι (by taxes).

Γερδιακοῦ.
 Ὄρος καὶ μ. <156>, 57, 1.
 Ποριεύθης καὶ μ. <167>, 58, 1.
 Ἀσκλᾶς καὶ μ. <193>, 64, 1.
 Πεντηκοστῆς.
 Γερμανὸς καὶ μ. <1st cent.>, 91, 1.

Τελῶναι θησαυροῦ ἱερῶν.

Θέων καὶ μ. <78>, 44, 1.
 Ἀπολλῶς καὶ μ. <80>, 46, 1.

Ἀπαιτηταί (by taxes).

Ἀνδριάντων (μερ.).
 Πασῆμις καὶ Ἀπίων <133>, 42, 1.
 Βαλανείων (μερ.).
 Παμώνθης καὶ Ποριεύθης <140>, 52, 1.
 Οἴνου τιμῆς.
 Ἀυρήλιος . . . ἀθης Ἰναρώους καὶ Πλή-
 νης Ψενεφῶτος <3rd cent.>, 90, 1.
 Πλινθεομένης (?) (τελ.).
 Ὄρος καὶ μ. <141>, 92, 1.
 Ὀνίων (τελ.).
 Ὄρος καὶ μ. <142>, 101, 1.

Ἐπιτηρηταί (by taxes).

Γερδίων (τελ.).
 Ἐριεὺς καὶ μ. <136>, 56, 1.
 Ποριεύθης καὶ μ. <189>, 59, 1.

Πρεμαῶς καὶ μ. <191>, 60, 1: 61, 1:
 <192>, 63, 1.
 Ψανσῶς καὶ μ. <191>, 62, 1.
 Ποροῦσιος καὶ μ. <197>, 66, 1.
 Νεφερῶς πρεσβύτερος Φθουμίλιος καὶ
 μ. <197>, 65, 1: <198>, 68, 1.
 Νεφερῶς καὶ μ. <198?>, 69, 1.
 Μιδύσις Ξένωνος <197?>, 67, 1.
 Βησῶς καὶ μ. <3rd cent.>, 70, 1.
 Ἐπιξένων (τελ.).
 Ἀπολλινάριος Ἀκάμαντος καὶ μ. <133>,
 87, 1.
 Ἡπητῶν (τελ.).
 Τιβόθης καὶ μ. <190>, 75, 1.
 Πασῆμις καὶ μ. <2nd-3rd cent.>, 76, 1.
 Θησαυροῦ (τελ.).
 Ὀριγένης καὶ μ. <189-90>, 54, 1.
 Θησαυροῦ ἱερῶν (τελ.).
 Παμώνθης καὶ μ. <190-1>, 55, 1.
 Οἴνου τιμῆς.
 Μιδύσις καὶ μ. <181-2>, 89, 1.

Collectors without title.

Πικῶς Παμώνθου καὶ μ. <64-5>, 41, 1.
 Ἰμούθης καὶ μ. <113>, 93, 1.

Τραπεζίτης.

Κέφαλος <19 B.C.>, 80, 3.

Βοηθοί.

Of πράκτορες ἀργυρικῶν.
 Ὄρος <113>, 36, 1: <113-14>, 37, 1
 Φθομομένης <114>, 38, 2.
 Αὐφο() <160>, 53, 2.

Γραμματεῖς.

Of πράκτορες ἀργυρικῶν.
 Φμόις <126>, 39, 2.
 Ψενσενπάης <138>, 40, 2.
 Of ἐπιτηρηταί.
 Φθομώνθης <133>, 87, 3.

Γραμματεὺς θησαυροῦ.

Πεμσαῶς <111>, 98, 1.

Assistants without title.

- Ἄμμωνοῦς <44>, 74, 2.
 Αὐρήλιος Ψεμμώνθης <213>, 86, 3.

Signers of receipts.

-]ένων <67>, 71, 5.
 Πεχύτης <75>, 77, 4.
 Ἀπίων <76>, 43, 5.
 Ἡρακλείδης <80>, 45, 5.
 Ἀμ() <82>, 47, 6.
 Ἀ() <82>, 48, 5.
 Πτολεμαῖος <85>, 49, 7.
 Ἡρακλείδης <100>, 78, 4.
 Ἀρνώτης <107>, 81, 5, 7.
 Ἀ() <113>, 93, 8, 13.
 Εὐδ(..)ς <119>, 51, 5.
 Πανίσκος <119>, 94, 5.
 Πικῶς <142>, 101, 6.
 Κα() <161>, 72, 5.
 Γ() <162>, 72, 10.
 Πανίσκος <2nd-3rd cent.>, 73, 3.

*(ii) Taxes in kind.**Πράκτωρ σιτικῶν.*

- Χάραξ.
 Σερήνος <192>, 114, 1.

Ἀχυροπράκτορες.

- Μεμνόεια.
 Μ. Αὐρ. Ὡρος ὁ καὶ Πκοῖλις καὶ Μ. Αὐρ.
 Πλήνις Πλήνιος <215>, 111, 1.

Ἀχυράριοι.

- Μεμνόεια.
 Παμώνθης Φθομώνθου καὶ Παύχης
 πρ. Ἀθᾶς <160>, 106, 1: 107, 1.

District not specified.

- Παῆρις [καὶ μ. ?] <148>, 105, 1.

Collectors of ἀχυρικά τέλη.

- Κάσσιος (στρατιώτης) <77-8>, 103, 1.
 Ἄπριος Γέμελλος (ἐκατοντάρχης)
 <166>, 108, 1.

- Ἄρριος Ἄτερ (στρατιώτης) <89>,
 104, 1.

Signers of receipts.

For ἀχυρικά τέλη.

- Ἀπολλώνιος <176>, 109, 4.
 Πανίσκος <182>, 110, 5.
 Πικ(ῶς?) <212>, 112, 4.
 Ὡρος <212>, 112, 5.

For κριθηλογικόν.

- Ἄμμωνίας <2nd-3rd cent.>, 113, 4.

For μετρήματα θησαυροῦ.

- Τι() <16 B.C.>, 115, 5.
 Νεμ() <99>, 117, 5.
 Ἀπολλόδωρος <107>, 118, 6.
 Ἀρπυγῆμις <107>, 118, 8.
 Ἐφ() <126>, 120, 5.
 Ἀμώ(νιος) <163>, 121, 5.
 Φ() <197>, 122, 8.
 Εὐκη() <211>, 123, 3, 5.
 Αὐρήλιος Δι() <233>, 124, 5.
 Αὐρήλιος Διόσκορος Α() <253>,
 125, 5.

*(iii) Dyke-works.**Χωματεπιμεληταί.*

- Ἐρμώνθης.
 Ἰσιδώρος Φθομώνθου <117-18>, 127, 1.
 District not specified.
 Ψεννήσις Ἰσιδώρου <139>, 128, 1.
 Φθομώνθης Ὡρου <140>, 129, 1.

Πεντηκ().

- Μεμνόεια.
 Ψενμώνθης Πλήνιος καὶ Φθομώνθης
 Ὡρου <2nd cent.>, 130, 1.

Γραμματεῖς.

- Μέμων <117-18>, 127, 1.
 Ἐπῶς? <2nd cent.>, 130, 2.

Βοηθός.

- Ψενσενφθομώνθης <139>, 128, 2.

III. PERSONAL NAMES.

- A() (sign.), 48, 5.
 A() (sign.), 93, 8, 13.
 A(), *Ἀυρήλιος Διόσκορος* (sign.), 125, 5.
 Ἀβῶς, father of Kametis, 139, 2.
 Ἀθᾶς, father of Paunches the elder, 106, 1: 107, 1.
 Ἀθηνίων, 31, 3.
 Ἀκάμας, father of Apollinarios, 87, 1.
 Ἀλείκει, father of Kalasiris, 136, 6: 140, 8.
 Ἀλείκει, son of Patsebthis, 140, 3.
 Ἀμ() (sign.), 47, 6.
 Ἀμενώθης, 107, 2.
 Ἀμενώθης, father of Amenotes, 17, 2.
 Ἀμενώθης, son of Amenotes, 17, 2.
 Ἀμενώθης, father of Kallias, 115, 2.
 Ἀμενώθης, son of Kametis, 139, 2.
 Ἀμενώθης, son of Kumaikos (?), 137, 5.
 Ἀμώνιος (praktor), 85, 1, 4.
 Ἀμώνιος (sign.), 20, 3.
 Ἀμώνιος (sign.), 113, 4.
 Ἀμ(μ)ώνιος (sign.), 121, 5.
 Ἀμώνιος (trapezites), 3, 6: 5, 3, 6.
 Ἀμώνιος, son of Apollonios, father of Phmois, 51, 2.
 Ἀμώνιος (?), father of Paeris, 140, 10.
 Ἀμ(μ)ώνιος, son of Psentitoutes, 142, 5, 15.
 Ἀμμωνοῦς, 74, 2.
 Ἀνδρόνικος, 133, 1.
 Ἀντήλε, 136, 3.
 Ἀντίοχος (sign.), 22, 5: 26, 3, 7.
 Ἀντισθένης, 143, 3.
 Ἀντώνιος, 76, 3.
 Ἀπίων (apaitetes), 42, 1, 6.
 Ἀπίων (sign.), 43, 5.
 Ἀπολλινάριος, son of Akamas (epitretes), 87, 1.
 Ἀπολλόδωρος (sign.), 118, 6.
 Ἀπολλόδωρος πρεσβύτερος, father of Isidoros the younger, 125, 3.
 Ἀπολλ(λ)όδωρος, son of Porieuthes, 124, 4.
 Ἀπολλώνιος, 131, 3.
 Ἀπολλώνιος (praktor), 81, 1.
 Ἀπολλώνιος (sitologus), 23, 4, 5.
 Ἀπολλ(ώνιος) (sign.), 16, 5.
 Ἀπολλώνιος (sign.), 109, 4.
 Ἀπολλώνιος (trapezites), 1, 3: 3, 3: 4, 3: 6, 4.
 Ἀπολλώνιος, father of Ammonios, 51, 2.
 Ἀπολλώνιος, son of Leonidas, 4, 5: 5, 4.
 Ἀπολλώνιος, father of Phthomonthes, 142, 3, 12.
 Ἀπολλώνιος, father of Sisois, 142, 4, 10, 16, 21.
 Ἀπολλώνιος, son of Theon, 23, 3: 24, 2.
 Ἀπολλῶς (telones), 46, 1.
 Ἄπριος Γέμελλος (centurion), 108, 1.
 Ἀρβήχης, father of Petem(enophis?), 68, 2.
 Ἀρβήχης, father of Phaeris, 77, 2.
 Ἀρπαῆσις, son of Imouthes (?), father of Psemontes and Pamounis, 127, 2.
 Ἀρπαῆσις, son of Pasemis, 129, 2.
 Ἀρπβήχης, father of Psenharpbechis, 84, 2.
 Ἀρρχήμις (sign.), 118, 8.
 Ἄρριος Ἄτερ, 104, 1.
 Ἀρσιῆσις (sitologus), 23, 6: 24, 5: 26, 5.
 Ἀρσιῆσις, son of Kales, 138, 2.
 Ἀρσησιόης νεώτερος, father of Plenis, 114, 3.
 Ἀρνώθης, son of Psemmonthes, 25, 2.
 Ἀρνώτης (sign.), 81, 5, 7.
 Ἀρφμοίς, son of Maieuris, father of Maieuris and Psenamounis, 43, 2: 44, 2: 45, 2: 47, 1: 48, 1: 49, 2: 50, 1: 120, 3.
 Ἀσκλᾶς (telones), 64, 1.
 Ἀσκλᾶς νεώτερος, son of Erieus, 85, 2.
 Ἀσκλᾶς, father of Petearoueris, 39, 2.
 Ἀσκλᾶς, son of Horos, 117, 4: 118, 3.
 Ἄτερ, Ἄρριος, 104, 1.
 Ἀτρῆς, father of Esoueris, 114, 6.
 Ἀτρῆς, son of a parachutes, 136, 4.

- Ἄτρῆς, son of Patebthis, father of Pasemis, 111, 4.
 Ἄτρῆς, father of Phthomonthes, 36, 2.
 Ἀτέλης, father of Seloulis, 10, 3: 11, 3.
 Αὐρήλιος Δι() (sign.), 124, 5.
 Αὐρήλιος Διόσκορος Α() (sign.), 125, 5.
 Αὐρήλιος Καρόνιος, son of Plunis (praktor), 79, 1.
 Αὐρήλιος Πεχύντης, son of Premtotes, 90, 3: 96, 3.
 Αὐρήλιος Πλήνις, Μάρκος, son of Plenis, 111, 1, 8.
 Αὐρήλιος Πλήνις, son of Senkalasiris (praktor), 96, 1.
 Αὐρήλιος Τύραν(ν)ος, son of Eponuchos (praktor), 86, 1.
 Αὐρήλιος Ψεμώνθης, 86, 3.
 Αὐρήλιος Ψενώρος, 106, 3.
 Αὐρήλιος Ὡρος, Μάρκος, ὁ καὶ Πκοῦλις, 111, 1, 7.
 Αὐρήλιος . . . ἄθης, son of Inaros (apai-tetes), 90, 1.
 Αὐφο() (boethos), 53, 2.
 Βῆσις, son of Chabonchonsis, 73, 1.
 Βησῶς (epiteretes), 70, 1.
 Β() (sign.), 72, 10.
 Γάιος, father of Pabekis, 140, 2.
 Γάιος, father of Pamin, 140, 4.
 Γέμελλος, Ἄπριος (centurion), 108, 1.
 Γερμανός (telones), 91, 1.
 Δημήτριος, 131, 1.
 Δι(), Αὐρήλιος (sign.), 124, 5.
 Διογένης (trapezites), 9, 4.
 Διόσκορος, Αὐρήλιος, 125, 5.
 Ἐπισθ(ένης?), 143, 7.
 Ἐπώνυχος, father of Aur. Turanos, 86, 1.
 Ἐπῶς? (grammateus), 130, 2.
 Ἐριεύς (epiteretes), 56, 1.
 Ἐριεύς, son of Herakleides, father of Horos and Pikos (prostates), 30, 1, 3.
 Ἐριεύς, son of Pamonthes (praktor), 36, 1: 37, 1: 38, 1: 99, 1.
 Ἐρ(ι)εύς, son of Phaeris, father of Asklas the younger, 85, 2.
 Ἐρμίας (sign.), 25, 5.
 Ἐρμίας (sitologus), 12, 8: 14, 6.
 Ἐρμίας, son of Ptolemaios, 22, 2.
 Ἐρμογένης, 6, 2.
 Ἐρμόφιλος (trapezites), 2, 3, 8.
 Ἐσουήρις, son of Hatres, 114, 6.
 Ἐσουήρις, son of Pachomis, 114, 4.
 Ἐσουήρις, father of Petosiris, 55, 2.
 Εὐδ . . . ς (sign.), 51, 5.
 Εὐκη() (sign.), 123, 3, 5.
 Ἐφ() (sign.), 120, 5.
 Ἡλιόδωρος (sign.), 24, 4.
 Ἡλιόδωρος (trapezites), 7, 5.
 Ἡρακλᾶς, father of Pekrichis, 89, 3.
 Ἡρα(κλειδῆς?) (sign.), 25, 3.
 Ἡρα(κλειδῆς?) (sign.), 45, 5.
 Ἡρα(κλειδῆς?) (sign.), 78, 4.
 Ἡρακλειδῆς (trapezites), 4, 8, 9.
 Ἡρακλειδῆς, father of Erieus, 30, 1.
 Ἡράκλειος, 131, 2.
 Θεαμνδάρης, 131, 1.
 Θεὰ μεγίστη, mother of Kalatephois, 145, 3.
 Θερμούθις, wife of Pamonthes, 93, 3, 10.
 Θεών (praktor), 51, 1.
 Θεών (sitologus), 10, 4.
 Θεών (telones), 44, 1.
 Θεών, father of Apollonios, 23, 3: 24, 3.
 Θεών, father of Postumos, 118, 3.
 Θεστεύς, son of Taso(us?), 7, 3.
 Θεστεύτης, father of Pikos, 92, 3.
 Ἰέραξ (praktor), 40, 1.
 Ἰέραξ, son of Pelileus, 146, 1.
 Ἰέραξ, son of Phmois, 146, 2.
 Ἰμούθης, 93, 1.
 Ἰμούθης(?), father of Harpaesis, 127, 2.
 Ἰναρῶς, father of Aur. ()athes, 90, 1.
 Ἰναρῶς, son of Kabisir, father of Kol-leuthes, 128, 3.
 Ἰναρῶς, father of Sentithoes the younger, 101, 2.
 Ἰναρῶς, father of Talos, 121, 3.

- Ἰναρῶς, son of Horos, 101, 2.
 Ἰσίδωρος, 9, 3.
 Ἰσίδωρος νεώτερος, son of Apollodoros the elder, 125, 3.
 Ἰσίδωρος, son of Phthomonthes, 127, 1.
 Ἰσίδωρος, father of Psennessis, 128, 1.
- Κα() (sign.), 72, 5.
 Καβίρις, father of Inaros, 128, 3.
 Καλασίρις, son of Aleikei, 136, 7: 140, 8.
 Καλασίρις, son of Pekusis, 136, 9.
 Καλατηφόις, daughter of Thea Megiste, 145, 2.
 Καλῆς, 146, 5.
 Καλῆς, father of Harsiesis, 138, 2.
 Καλλίας, 17, 4.
 Καλλίας, son of Amenothos, 115, 1.
 Καμηῆτις, son of Abos, father of Amenothos, 139, 2.
 Καμηῆτις, son of Pamonthes, 99, 2.
 Καμηῆτις, father of Pekusis, 136, 11.
 Καμηῆτις, father of Pekusis, 142, 7, 13.
 Καρούνιος, Ἀυρήλιος, son of Plunis (praktor), 79, 1.
 Κάσσιος, 103, 1.
 Κέφαλος (trapezites), 80, 3.
 Κλωτεῖς, 146, 4.
 Κόινται β, daughters of Quintus, 106, 2.
 Κόντος, father of two Quintae, 106, 3.
 Κολάνθης, son of Pasemis, 82, 2.
 Κολλάνθης, son of Petemenouphis, 105, 2.
 Κολλείθης, son of Inaros, 128, 3.
 Κράτης, 134, 2.
 Κρονίανα, wife of Petemphthos, 98, 2.
 Κρόνιος (sitologus), 13, 5.
 Κυμαϊκός(?), father of Amenothos, 137, 5.
- Λάβαις, father of Pasemis, 116, 2.
 Λελοῦς, son of Senamenrosis, 58, 2.
 Λεωνίδας, father of Apollonios, 4, 6: 5, 5.
 Λολῆνις, father of Seloulis, 16, 2.
 Λολοῦς, father of . . . os, 141, 3.
- Μαιεῦρις, father of Harphmois, 49, 2: 50, 1.
- Μαιεῦρις, son of Harphmois, 44, 1: 45, 1: 47, 1: 48, 1: 120, 3.
 Μάρκος Ἀυρήλιος Ὡρος ὁ καὶ Πκοῦλις, 111, 1, 7.
 Μάρκος Ἀυρήλιος Πλήνις, son of Plenis, 111, 1, 8.
 Μέμων (grammateus), 127, 1.
 Μέμ(ων?) (sitologus), 12, 8.
 Μηνόδωρος, father of Straton, 27, 3.
 Μιῦσις (epiteretes), 89, 1.
 Μιῦσις, son of Xenon (epiteretes), 67, 1.
- Νε[], father of Pouoris, 140, 9.
 Νεμ() (sign.), 117, 5.
 Νεφερώς (epiteretes), 69, 1.
 Νεφερώς πρεσβύτερος, son of Phthouminis (epiteretes), 65, 1: 68, 1.
 Νεφερώς, son of Psemmonthes, 56, 2.
 Νικόμαχος (sign.), 5, 7.
- Ξένων, father of Miusis, 67, 1.
- Ὀνῶφρις, father of Horos, 139, 4.
 Ὀνῶφρις, son of Horos, 139, 4.
 Ὀσορονῆρις, father of Pekusis, 118, 4.
 Ὀσορονῆρις (or Οὐσορονῆρις), father of Horos, 46, 2: 104, 2.
 Ὀσορονῆρις, son of Horos, 46, 3.
- Παάτης(?) (trapezites), 8, 4.
 Παβῆκις, son of Gaius, father of Plenis, 140, 2.
 Παέρμις, father of Paermis, 138, 5.
 Παέρμις, son of Paermis, 138, 5.
 Παῆρις, 105, 1.
 Παῆρις, 136, 1.
 Παῆρις, son of Ammonios(?), 140, 10.
 Παῆρις ἀπὸ Θεβῶν, 136, 16.
 Παῆρις, son of Paeris, 53, 2.
 Παῆρις, son of Paeris the elder, 136, 15.
 Παῆρις, son of Paeris the younger, 137, 4.
 Παῆρις νεώτερος, father of Paeris, 137, 4.
 Παῆρις πρεσβύτερος, father of Paeris, 136, 15.
 Παῆρις, father of Seleue, 136, 5.
 Παῆρις, father of Senpasemis, 40, 2.

- Παῆρις, son of Pseno(siris?), father of Paeris, 53, 2.
 Παμίν, son of Gaius, 140, 4.
 Παμίνις, son of Pamonthes and Thermouthis, 93, 4, 9.
 Παμίνις, son of Pachomis, 137, 1.
 Παμοῦνις, son of Harpaesis, 127, 5.
 Παμοῦνις, father of Tachoulis, 32, 2.
 Παμοῦνις νεώτερος, son of Horos, 138, 7.
 Παμώνθης (apaitetes), 52, 1.
 Παμώνθης (epiteretes), 55, 1.
 Παμώνθης, father of Erieus, 36, 1: 37, 1: 38, 1: 99, 1.
 Παμώνθης, son of Pamonthes, 93, 3.
 Παμώνθης, father of Pikos, 41, 1.
 Παμώνθης, father of Sachomneus, 35, 2.
 Παμώνθης, son of Phatres, father of Phatres, Pamonthes, and Paminis, 93, 2, 10.
 Παμώνθης, son of Phthomonthes, 106, 1: 107, 1.
 Παμώνθης, son of Phthomonthes, 142, 6, 14, 17.
 Παμώνθης, son of Psenpo(), father of Kametis, 99, 2.
 Παμώνθης, father of []phris, 139, 5.
 Πανιοῦς, son of Paos, 86, 5.
 Πανίσκος (sign.), 73, 3: 94, 5.
 Πανίσκος (sign.), 110, 5.
 Παποντῶς, father of Psuros, 137, 2.
 Πασῆμις (apaitetes), 42, 1.
 Πασῆμις (praktor), 35, 1.
 Πασῆμις, son of Hatres, 111, 3.
 Πασῆμις, father of Kolanthes, 82, 2.
 Πασῆμις, son of Labais, father of Horos, 116, 1.
 Πασῆμις, son of Patsebthis, 111, 3, 4.
 Πασῆμις, son of Pko(ilis?), father of Harpaesis, 129, 2.
 Πασῆμις, son of Phatres (epiteretes), 76, 1.
 Πασῆμις, son of Psenamounis, 33, 1.
 Πασῆμις, father of Psenthaesis, 80, 1.
 Πασίων, son of Phthomonthes, 97, 1.
 Πατεφμόις, father of Psemmonthes, 32, 1.
 Πατσέβθις, father of Aleikci, 140, 3.
 Πατσέβθις, father of Pasemis and Hatres, 111, 3, 4, 5.
 Πατσέβθις, father of Suros, 136, 17.
 Πατσέβθις, son of Phthomonthes, 137, 8.
 Πατφάης, father of Psenamounis, 33, 1.
 Πατφάης (or Πατφούης), son of Psen-thuntasemis, father of Psenamounis, 37, 2: 119, 1.
 Πατφεύς, father of Psommonthes, 38, 2.
 Παύνχης πρεσβύτερος, son of Athas, 106, 1: 107, 1.
 Παχούμις (praktor), 85, 1.
 Παχομνεύς (?), son of Psenchnoumis, 81, 2.
 Παχούμις, son of Pachoumis, 146, 8.
 Παχούμις, son of Sansnos, father of Pachoumis, 146, 7.
 Παχῶμις πρεσβύτερος, 114, 5.
 Παχῶμις, father of Esoueris, 114, 4.
 Παχῶμις, father of Paminis, 137, 1.
 Παῶς, father of Paniomos, 86, 5.
 Πα . . . χιμος, father of Chesthotes, 23, 2.
 Πεκρίχης, son of Heraklas, father of Pekrichis, 89, 2.
 Πεκρίχης, son of Pekrichis, 89, 2.
 Πεκῦσις, father of Kalasiris, 136, 9.
 Πεκῦσις, son of Kametis, 142, 7, 13, 19.
 Πεκῦσις, son of Kametis, father of Plenis, 136, 11.
 Πεκῦσις, son of Osoroueris, 118, 4.
 Πεκῦσις, son of Trempapouesis, 112, 2: 123, 2, 4.
 Πεκῦσις, father of Phthominis, 136, 14.
 Πεκῦσις, father of Phthomonthes, 137, 8.
 Πελλεύς, father of Hierax, 146, 1.
 Πεμσ(αῶς?), 65, 2.
 Πεμσ(αῶς?) (grammateus), 98, 1.
 Πεμσεύς, father of Peteminis, 109, 2.
 Περρᾶμις, father of Pikos, 12, 3: 13, 2: 14, 2: 15, 3: 30, 5.
 Περρᾶμις, son of Phthouminis, 59, 2: 62, 3.
 Πετέ() (sitologus), 15, 5.
 Πεταρουήρις, son of Asklas, 39, 2.
 Πεταρουήρις, son of Phaeris, 72, 1, 6.
 Πετεμενούφης, father of Kollanthes, 105, 2.

- Περεμ(ενῶφισ?), 66, 2.
 Περεμενῶφισ, 69, 3.
 Περεμ(ενῶφισ?), 70, 2.
 Περεμ(ενῶφισ?), son of Harbechis, 68, 2.
 Περεμενῶφισ, father of Petemenophis, 138, 3.
 Περεμενῶφισ, son of Petemenophis, 138, 3.
 Περεμ(ενῶφισ?), father of Petsen(), 67, 2.
 Περεμενῶφισ, son of Senpetemenophis, 54, 2: 60, 2: 61, 2.
 Περεμενῶφισ, son of Phthouminis, 64, 2.
 Περεμῖνις, son of Pemseus, 109, 1.
 Περεμῖνις, son of Petechon, father of Psenminis, 71, 1.
 Περεμῖνις, father of Psemminis, 17, 3.
 Περεμφθῶς, father of Petechon, 98, 2.
 Περενχῶνσις, 91, 2.
 Περερμούθης, son of Phaeris, 42, 2.
 Περερσεθῶς, father of Psenchnoumis, 81, 2.
 Περερσεποχράτης, son of Pikos, father of Horos, 117, 3.
 Περερσεποχράτης, son of Psenapathes, 113, 1.
 Περερνούβις, son of Psenamounis, 94, 2.
 Πετέχων, son of Patphoues, 119, 5.
 Πετέχων, father of Peteminis, 71, 2.
 Πετέχων, son of Petemphthos and Kroniaina, 98, 1.
 Πετέχων, father of Ptelous, 146, 3.
 Πετέχων, son of Tem(), 87, 3.
 Πετεχῶνσις, father of Petechonsis, 138, 4.
 Πετεχῶνσις, son of Petechonsis, 138, 4.
 Πετεχῶνσις, son of Phthomonthes, 36, 2.
 Πετεχῶνσις, son of Psentasemis, 83, 2.
 Πετοσίρις (praktor), 34, 1: 35, 1: 82, 1.
 Πετοσίρις, son of Esoueris, 55, 3.
 Πετοσόρκων, father of Tithoes, 88, 1.
 Πετσεν(), son of Petemenophis, 67, 2.
 Πεχύτης (sign.), 77, 4.
 Πεχύτης, Αἰρήλιος, son of Premtotes, 90, 3: 96, 3.
 Πεχύτης, son of Tithoes, 110, 2.
 Πεχύτης, father of []εικῶνις, 74, 1.
 Πικῶς(?) (grammateus), 112, 4.
 Πικῶς (praktor), 84, 1.
 Πικῶς (sign.), 101, 6.
 Πικῶς, son of Erieus (prostates), 30, 2.
 Πικῶς, son of Thoteutes, 92, 3.
 Πικῶς, son of Pamonthes, 41, 1.
 Πικῶς νεώτερος, son of Permamis, 12, 3: 13, 2: 14, 2: 15, 2: 30, 5.
 Πικῶς, father of Petechespochrates, 117, 3.
 Πικῶς, father of Phthomonthes, 97, 1.
 Πινε() (sign.), 18, 3.
 Πκοῦλις, M. Αἴρ. Ὁρος ὁ καί, 111, 1, 7.
 Πκο(ῖλις?), father of Pasemis, 129, 2.
 Πλελοῦς, son of Petechon, 146, 3.
 Πλήνις, 133, 1.
 Πλήνις (praktor), 53, 1.
 Πλήνις, son of Harsiesoes the younger, father of Senapathes, 114, 3.
 Πλήνις, son of Pabekis, 140, 2.
 Πλήνις, son of a parachutes, 136, 13.
 Πλήνις, son of Pekusis, 136, 11.
 Πλήνις, father of Plenis the younger, 140, 5.
 Πλήνις, son of Plenis the younger, 140, 7.
 Πλήνις, father of M. Aur. Plenis, 111, 2, 8.
 Πλήνις, M. Αἰρήλιος, son of Plenis, 111, 2, 8.
 Πλήνις νεώτερος, father of Plenis, 140, 7.
 Πλήνις νεώτερος, son of Plenis, 140, 5.
 Πλήνις, Αἰρήλιος, son of Senkalasiris, 96, 1.
 Πλήνις, son of Strabon the elder, 137, 3.
 Πλήνις, son of Psenenphos (apaitetes), 90, 1.
 Πλήνις νεώτερος, father of Psenmonthes, 130, 1.
 Πλήνις, son of Psenenpaeris, 140, 6.
 Πλῦνις, father of Aur. Karounios, 79, 1.
 Ποριεύθης (apaitetes), 52, 1.
 Ποριεύθης (epiteretes), 59, 1.
 Ποριεύθης (praktor), 40, 1.
 Ποριεύθης (telones), 58, 1.
 Ποριεύθης, father of Apollodoros, 124, 4.
 Πορούσιος (epiteretes), 66, 1.
 Πόστυμος, son of Theon, 118, 3.
 Πονῶρις, son of Ne[], 140, 9.

- Πρεμαῶς (epiteretes), 60, 1: 61, 1: 63, 1.
 Πρεμμούν, 137, 7.
 Πρεμτώτης, 39, 3.
 Πρεμτώτης, father of Aur. Pechutes,
 90, 4: 96, 3.
 Πτολ(εμαῖος) (sign.), 49, 6.
 Πτολεμαῖος, father of Hermias, 22, 2.
 Πχόρσις (?), 141, 6.
 Ροῦφος (praktor), 53, 1.
 Σαρσοῦσις, father of Teloros, 79, 5.
 Σανσινῶς, father of Pachoumis, 146, 7.
 Σανσινῶς, son of Truphon, 138, 6.
 Σαραπίων, 29, 1.
 Σαραπίων, 134, 1.
 Σαραπίων, 143, 2.
 Σαχομνεύς, son of Pamonthes, 35, 1.
 Σαχομνεύς, 130, 3.
 Σελεῦε, son of Paeris, 136, 5.
 Σελούλις, 29, 1.
 Σελούλις, son of Aueles, 10, 2: 11, 3.
 Σελούλις, son of Lolenis, 16, 2, 4.
 Σεμνοῦς, son of Phaeris, 72, 2, 6.
 Σεναμενῶσις, mother of Lelous, 58, 2.
 Σεναπάθης, daughter of Plenis, 114, 3.
 Σενκαλασίρις, mother of Aur. Plenis, 96, 1.
 Σενκαμήτις, 142, 18, 22.
 Σενπασήμις, daughter of Paeris, 40, 2.
 Σενπετεμενῶφις, mother of Petemenophis,
 54, 2: 60, 2: 61, 2.
 Σενπεχύτης, 137, 6.
 Σενπικῶς, daughter of Charops, 102, 2.
 Σενπλήνις, wife of Plenis, 133, 1.
 Σεντιθοῆς νεωτέρα, daughter of Inaros,
 101, 2.
 Σενφαήρις, 41, 2.
 Σενψάις, mother of Phmois, 146, 9.
 Σερήνος (praktor), 114, 1, 8.
 Σετο(), father of Talos the elder,
 95, 2.
 Σιμάριστος, 3, 4.
 Σινᾶς, father of Psenamounis, 28, 2.
 Σίσσιος, son of Apollonios, 142, 4, 10,
 16, 28.
 Σίσσιος, son of Suros, 136, 8.
 Σταλ(), father of []εων, 8, 5.
 Στράβων πρεσβύτερος, father of Plenis,
 137, 3.
 Στράτων, son of Menodoros, 27, 2.
 Σῦρος, son of Patséthis, 136, 17.
 Σῦρος, father of Sisois, 136, 8.
 Σῦρος, father of Chollos, 136, 12.
 Ταλῶς, daughter of Inaros, 121, 3.
 Ταλῶς πρεσβυτέρα, daughter of Seto(),
 95, 1.
 Τασοῦς (?), mother of Thoteus, 7, 3.
 Τασίρις, daughter of Tphoiraia, 145, 1.
 Ταχούλις, daughter of Pamounis, 32, 1.
 Τελῶρος, son of Samsousis, 79, 5.
 Τεμ(), father of Petechon, 87, 4.
 Τεῶς, son of Phatres, 78, 1.
 Τι() (grammateus), 115, 5.
 Τιθοῆς (epiteretes), 75, 1.
 Τιθοῆς, son of Petosorkon, 88, 1.
 Τιθοῆς, father of Pechutes, 110, 2.
 Τιθοῆς, father of Phthouminis, 122, 5.
 Τρεμπαπουήσις, father of Pekusis, 112, 2:
 123, 2.
 Τρύφων, father of Sansnos, 138, 6.
 Τύραν(ν)ος, Αὑρήλιος, son of Eponuchos
 (praktor), 86, 1.
 Τφοιρεία, mother of Tausiris, 145, 1.
 Φ() (sign.), 122, 8.
 Φαήρις, son of Harbechis, 77, 2.
 Φαήρις, father of Erius, 85, 2.
 Φαήρις, father of Petearoueris and Sem-
 nous, 72, 1, 2, 6, 7.
 Φαήρις, father of Petermouthes, 42, 3.
 Φαήρις, father of Psenamounis, 57, 2.
 Φατρῆς, father of Pamonthes, 93, 2, 10.
 Φατρῆς, son of Pamonthes and Ther-
 mouthis, 93, 2.
 Φατρῆς, father of Pasemis, 76, 1.
 Φατρῆς, father of Teos, 78, 1.
 Φατρῆς, father of Phatres, 75, 2.
 Φατρῆς, son of Phatres, 75, 2.
 Φθομίνις, son of Pekusis, 136, 14.
 Φθομώνθης, 38, 2.
 Φθομώνθης, 125, 3.
 Φθομώνθης, 134, 1.

- Φθομώνθης (grammateus), 87, 3.
 Φθομώνθης (praktor), 83, 1.
 Φθομώνθης, son of Apollonios, 142, 3, 12.
 Φθομώνθης, son of Hatres, father of Petechonsis, 36, 2.
 Φθομώνθης, father of Isidoros, 127, 1.
 Φθομώνθης, father of Pamonthes, 106, 1: 107, 1.
 Φθομώνθης, father of Pamonthes, 142, 6, 14, 17.
 Φθομώνθης, son of Pekusis, father of Patsebthis, 137, 8.
 Φθομώνθης, son of Pikos, father of Pasion, 97, 1.
 Φθομώνθης, son of Chestphnachthis, 139, 3.
 Φθομώνθης, son of Horos, 129, 1: 130, 1.
 Φθουμίνης, father of Nepheros the elder, 65, 1: 68, 1.
 Φθουμίνης, father of Permamis, 59, 3: 62, 3.
 Φθουμίνης, father of Petemenophis, 64, 2.
 Φθουμίνης, son of Tithoes, 122, 5.
 Φθουμώνθης, 100, 3.
 Φθουμώνθης, son of Chemsneus, 34, 2.
 Φίβις, son of Psemmonthes, 18, 2: 19, 2: 20, 2: 21, 2, 3.
 Φιδάμμων (sign.), 102, 5.
 Φμός (grammateus), 39, 2.
 Φμός, son of Ammonios, 51, 1.
 Φμός, father of Ίεραξ, 146, 2.
 Φμός, son of Ξενψάις, 146, 9.
 Φμός λεγόμενος Φόρσις, 146, 6.
 Φόρσις, Φμός λεγόμενος, 146, 6.
- Χαβονχώνσις, father of Besis, 73, 2.
 Χάρωψ, father of Senpikos, 102, 2.
 Χερσνεύς, father of Phthoumonthes, 34, 2.
 Χερσθώτης, son of Pa . . . chimos, 23, 2.
 Χερσφνᾶχθις, father of Phthoumonthes, 139, 3.
 Χερσφμός (praktor), 94, 1.
 Χολλῶς, son of Suros, 136, 12.
- Ψανσῶς (epiteretes), 62, 1.
 Ψανσῶς (praktor), 39, 1.
 Ψεμμίνης, son of Peteminis, 17, 3.
 Ψεμμίνης, father of Horos, 26, 2.
 Ψεμμώνθης, 2, 4.
 Ψεμμώνθης, freedman (?) of Amenothēs, 107, 2.
 Ψεμμώνθης, father of Haruothēs, 25, 2.
 Ψεμμώνθης, father of Nepheros, 56, 3.
 Ψεμμώνθης, son of Patephmois and Tachoulis, 32, 1.
 Ψεμμώνθης, father of Phibis, 18, 2: 19, 2: 20, 2: 21, 3.
 Ψεμώνθης, Αἰρήλιος, 86, 3.
 Ψεμώνθης, son of Harpaesis, 127, 2.
 Ψεμώνθης, father of Psentasemis, 83, 2.
 Ψεναμοῦνις, son of Harphmois, 43, 1: 44, 2: 49, 1; 50, 1.
 Ψεναμοῦνις, son of Patphaes (Patphoues), 37, 2: 119, 1.
 Ψεναμοῦνις, son of Patphaes, father of Pasemis, 33, 1.
 Ψεναμοῦνις, father of Petechnoubis, 94, 2.
 Ψεναμοῦνις, son of Sinas, 28, 2.
 Ψεναμοῦνις, son of Phaeris, 57, 1.
 Ψεναμοῦνις, father of []ausis, 22, 3.
 Ψεναπάθης, 1, 3.
 Ψεναπάθης, father of Petechespochrates, 113, 2.
 Ψεναρπβήχης, son of Harpbechis, 84, 2.
 Ψενενφῶς, father of Plenis, 90, 2.
 Ψενθαήσις, son of Pasemis, 80, 1.
 Ψενθυτασῆμις, father of Patphaes (Patphoues), 37, 2: 119, 2.
 Ψενκαλάμης, 142, 20.
 Ψεμῖνις, son of Peteminis, 71, 1.
 Ψεμῖνις, father of Psentphous, 52, 2.
 Ψεμῶνθης, son of Plenis the younger, 130, 1.
 Ψεννήσις, son of Isidoros, 128, 1.
 Ψεννήσις, son of Psenosiris, 103, 1.
 Ψενο(σίρις ?), father of Paeris, 53, 2.
 Ψενοσίρις, father of Psennesis, 103, 1.
 Ψενο(), father of Pamonthes, 99, 2.
 Ψεσενπάης (grammateus), 40, 2.
 Ψεσενπατήρις, father of Plenis, 140, 6.
 Ψεσενφθομώνθης, 136, 10.

Ψενσενφθομώνθης (boethos), 128, 1.
 Ψεντασήμις, son of Psemonthes, father
 of Petechonsis, 83, 2.
 Ψεντιτούης, 142, 2, 8, 9, 11, 23.
 Ψεντιτούης, father of Ammonios, 142, 5,
 15.
 Ψεντφοῦς, son of Psenminis, father of
 Horos, 52, 2.
 Ψενχνοῦμις, son of Petechesthos, father
 of Pachomneus, 81, 2.
 Ψενῶρος, Αὐρήλιος, 106, 4.
 Ψονόντηρ, 126, 2.
 Ψύρος, son of Papontos, 137, 2.
 Ψωμμώνθης, son of Patpheus, 38, 2.

᾽Ωριγένης (epiteretes), 54, 1.
 ᾽Ωρος, 84, 2.
 ᾽Ωρος, 88, 2.
 ᾽Ωρος (apaitetes), 92, 1.
 ᾽Ωρος (apaitetes), 101, 1.
 ᾽Ωρος (boethos), 36, 1: 37, 1.
 ᾽Ωρος (sign.), 112, 5.
 ᾽Ωρος (telones), 57, 1.
 ᾽Ωρος, Μ. Αὐρήλιος, ὁ καὶ Πκοῦλις, 111,
 1, 7.
 ᾽Ωρος, father of Asklas, 117, 4: 118, 3.
 ᾽Ωρος, son of Erieus (prostates), 30, 2.
 ᾽Ωρος, father of Inaros, 101, 3.
 ᾽Ωρος, son of Onnophris, father of On-
 nophris, 139, 4.

᾽Ωρος, son of Osoroueris (Ouseroueris),
 46, 2: 104, 2.
 ᾽Ωρος, father of Pamounis the younger,
 138, 7.
 ᾽Ωρος, son of Pasemis, 116, 1.
 ᾽Ωρος, son of Petechespochrates, 117, 3.
 ᾽Ωρος, father of Phthomonthes, 129, 1:
 130, 1.
 ᾽Ωρος, son of Psemminis, 26, 2.
 ᾽Ωρος, son of Psentphous, 52, 2.
 ᾽Ωρος, father of ? , 141, 5.

Demotic texts.

Androstheneis, 8, 1.
 Athenion, 31, 4.
 Bes, son of Khef-khons, 73, 4.
 Erieus, 28, 4.
 Estimetis, 22, 6.
 Hatres, 25, 7.
 Khef-khons, father of Bes, 73, 4.
 Phibis, son of Psemmonthes, 21, 5.
 Psemminis, 22, 7.
 Psemmonthes, father of Phibis, 21, 5.
 Psenamounis, 28, 3.
 Talos, daughter of Zeho (?), 95, 3.
 Thotsutmis, 26, 5, 9.
 Zeho (?), father of Talos, 95, 3.

IV. GEOGRAPHICAL.

᾽Αγοραί, 95, 2: 100, 4: 120, 3.
 ᾽Αγοραί α, 125, 3.
 ᾽Αγοραὶ βορρᾶ, 43, 2: 45, 2: 47, 2:
 48, 2; 49, 4: 50, 2.
 ᾽Αγοραὶ δ νότου, 42, 2.
 ᾽Αγοραὶ νότου, 77, 2: 101, 1.
 ᾽Ανω τοπαρχία, 85, 1: 88, 2.
 ᾽Αφροδίτω, 132, 4.
 Διοσπόλις ἡ μεγάλη, 3, 2: 4, 2: 5, 2:
 6, 1: 8, 3: 9, 1: 16, 1: 17, 1: 22,
 2: 27, 2.
 Διοσπολίτης κάτω (νομός), 132, 6.

᾽Ερμώνθης, 1, 2: 2, 2: 83, 1: 127, 1.
 ᾽Ηρακλεσπολίτης (νομός), 132, 1.
 Θ᾽ἦβαι, 136, 16.
 Ἰβωνιτόπολις, 30, 7.
 Ἰσιδίου ὄρος, 141, 2.
 Καβασίτης (νομός), 132, 5.
 Κάτω τοπαρχία, 116, 3: 118, 1.
 Κλου(?) (περίχωμα), 127, 3.
 Κολ . . . ινόπολις, 7, 2.
 Κῶμαι, 52, 2: 117, 1.
 Λεοντοπολίτης (νομός), 132, 5.
 Λιβύη, 115, 2.

- Λίμνη, 119, 4.
 Μεμόνεια, 2, 4: 18, 2: 20, 2: 21, 2: 23, 1: 24, 2: 25, 2: 26, 1: 32, 2: 34, 1, 2: 35, 1, 2: 36, 1, 2: 37, 1, 3: 38, 1, 2: 39, 1: 40, 1: 53, 1: 79, 3: 82, 2: 97, 2: 99, 1, 3: 106, 2: 107, 2: 111, 2: 116, 3: 119, 2, 4: 131, 2.
 Μητρόπολις, 81, 1: 94, 1: 120, 1: 121, 1: 122, 1: 123, 1: 124, 1: 125, 1.
 Νήσοι, 113, 2: 121, 2.
 Νήσος Ἀκροῦ(?), 118, 2.
 Νιλούπολις, 132, 3.
 Νότου (λαύρα), 51, 3: 123, 2.
 Περὶ Θήβας, 145, 4.
 Σεβ . . . (?), 81, 6.
 Ταυρ(?), 86, 2.
 Φίλαι, 30, 4.
 Φλαβωνίτης (νομός), 132, 2.
 Φωτρ(?), 33, 2.
 Χάραξ, 72, 2, 7: 81, 3: 93, 5, 11: 114, 1: 122, 5.
 Ψαμ(?) (περίχωμα), 128, 5: 129, 3.
 Ὠφιῶν, 71, 2: 110, 1.

V. WORDS.

- ἄλς, 41, 2.
 ἀναβάλλειν, 128, 4: 129, 3: 130, 3.
 ἀναδιδόναι, 135, 1.
 ἀνδριάς, 42, 2.
 ἀννώνη, 102, 3.
 ἀντιδιαγραφὴ, 21, 2.
 ἀπαιτητής (see Officials).
 ἀπαλλάσσειν, 134, 3.
 ἀποχή, 130, 7.
 ἀρίθμησις, 47, 2, 3: 67, 3.
 ἄρταβεία, 10, 2: 11, 2.
 ἄστρος (?), 1, 3.
 ἄχυρον, 103, 2: 104, 3: 105, 4: 106, 5: 107, 3: 108, 3: 109, 2: 110, 2: 112, 3.
 βαλανεῖον, 2, 3: 52, 2: 108, 3.
 βαλανικόν, 34, 7: 43, 3: 44, 3: 45, 3: 46, 4: 47, 2: 48, 3: 49, 4: 50, 3: 51, 3: 53, 3: 54, 3: 55, 3.
 βασιλικόν (?), 30, 8.
 βοηθός (see Officials).
 γερδιακόν, 57, 1: 58, 1: 61, 2: 64, 2.
 γέρδιος, 56, 2: 59, 2: 60, 1: 62, 2: 63, 3: 65, 2: 66, 1: 67, 2: 68, 2: 69, 1: 70, 1.
 γεωμετρία, 71, 2: 72, 2, 7.
 γεωργός, 118, 4: 133, 2.
 γραμματεὺς (see Officials).
 γυμνάσιον, 3, 4: 4, 5: 5, 4.
 δεκανός, 77, 3: 78, 2: 139, 2.
 δεκάξυλος, 144, 5.
 δέσμη, 144, 3, 7.
 διαποιεῖν, 126, 4.
 διπλοκεράμιον, 143, 2, &c.
 ἐγκαλεῖν, 29, 6: 131, 8.
 ἐγκύκλιον (?), 40, 3, 5.
 ἑκατοντάρχης, 108, 1.
 ἐκφόριον, 28, 1.
 ἐλαϊκή, 5, 3.
 ἔλαιον, 3, 3: 4, 4: 6, 2: 132, 7.
 ἐπὶ τὸ αὐτό, 114, 7: 121, 5.
 ἐπιγραφὴ, 12, 2: 13, 2: 14, 2: 15, 2: 16, 2, 4.
 ἐπιδέκατον, 30, 6.
 ἐπικεφάλαιον, 73, 2 (?): 136, 1.
 ἐπίξενος, 87, 2.
 ἐπίτροπος, 143, 4.
 ἐπτάξυλος, 144, 4.
 ἐργάζεσθαι, 127, 2.
 ἐργάτης, 140, 1.
 ἐρμηνεύς, 143, 9.
 ζητεῖν, 134, 4.
 ἡλιοτρόπιον, 144, 1.
 ἡμιαρταβεία, 11, 2: 13, 2: 15, 2.
 ἡπητής, 74, 2: 75, 1: 76, 2.
 ἱερατικός, 116, 2.
 ἱερόν, 44, 1: 46, 2: 55, 2: 117, 1.
 καθαρός, 130, 7.

- κάρον, 135, 2.
 κεράμιον, 142, 14, &c.
 κίκι, 6, 2.
 κορνονκάριος, 143, 6.
 κριθηλογία, 113, 2.
 κυνηγίς, 77, 1: 78, 1, 2.
 κωμητικόν, 79, 3.

 λαογραφία, 32, 2: 33, 2: 35, 2: 36, 2: 37, 2: 38, 2: 39, 3, 5: 45, 2: 49, 3: 53, 3: 80, 2: 81, 3, 6: 82, 3: 83, 3: 84, 3: 85, 2: 86, 4: 97, 2.
 λάχανον, 121, 3, 4, 5.
 λόγος, 102, 3: 136, 1: 142, 1: 144, 1.

 μερισμός, 42, 1: 52, 1: 101, 1, 3.
 μέτοχος (see Officials).
 μηνιαῖος, 136, 3, &c.: 137, 1, &c.: 138, 3, &c.
 μισθός, 130, 5.
 μίσθωσις, 115, 8: 131, 6.

 ναύβιον, 127, 4, 6: 128, 5: 129, 4: 130, 4, 6.
 ναυτικός, 146, 6.
 νιτρική, 7, 2: 8, 4.
 νυκτοφύλαξ, 139, 1.

 ξέστης, 132, 8, 9.
 ξύλον, 144, 1, 9.

 οἶνος, 88, 2: 89, 1, 4: 90, 3.
 ὀμολογεῖν, 131, 4.
 ὀνηλάτης, 146, 7, 9.
 ὄνος, 91, 3.
 ὄξος, 132, 8.
 ὄστρακον, 135, 2.
 ὀφείλημα, 31, 2.

 παρακομίζειν, 109, 1: 110, 1: 112, 1.
 παραχύτης, 136, 4, 13.
 παστοφόρος, 141, 4.
 πεντηκοστή, 91, 2.
 περίχωμα, 127, 3: 128, 4: 129, 3.
 πλήρωσις, 16, 4.
 πλυνθενομένη (?), 92, 1.
 πλοῖον, 78, 1.

 πλύνος, 8, 5.
 πολύξυλος, 144, 6.
 πορθμίς, 9, 2.
 ποταμοφυλακία, 36, 5: 93, 5.
 πρακτόρειον (?), 30, 8.
 πράκτωρ (see Officials).
 πρόσθεμα, 114, 2.
 προστάτης, 30, 3.
 πρότερον γραφέν, 16, 3: 25, 4.
 πρυσμός, 144, 2.

 ῥήτωρ, 143, 7.
 ῥόδιον, 142, 2, &c.

 σήσαμος, 7, 4.
 σκόπελος, 34, 2: 93, 11: 94, 3.
 σπέῖρα, 109, 1.
 στεφανικόν, 95, 2: 96, 2.
 στρατηγός, 143, 11.
 στρατιώτης, 103, 1: 104, 1.
 συνθήκη, 134, 3.
 σύνοδος, 142, 1.
 σωρός, 116, 4: 119, 4, 6.

 τέκτων, 146, 4.
 τελώνης (see Officials).
 τιμή, 4, 4: 6, 2: 7, 3: 88, 2: 89, 1, 4: 90, 2.
 τόπος, 27, 2.
 τράπεζα, 1, 2: 2, 2: 3, 3: 4, 3: 5, 2: 8, 4: 9, 2: 89, 6.
 τραπεζίτης (see Officials).
 τρίξυλος, 144, 3.

 φακός, 132, 9: 141, 8, 11.
 φοῖνιξ, 89, 2: 90, 3.
 φυτόν, 135, 2.

 χέρσος, 115, 4.
 χρῆμα, 95, 2: 96, 2.
 χῶμα, 129, 3.
 χωματικόν, 32, 5: 33, 5: 34, 9: 35, 5: 36, 6, 7: 38, 6: 43, 2: 48, 2: 50, 2: 51, 2: 73, 2: 81, 3: 97, 7: 98, 3: 99, 3: 100, 4: 126, 1.
 χῶρτη, 112, 1.

 ὄνιον, 101, 1.

IV

COPTIC TEXTS

- NOS.
- 1-11. LEGAL DOCUMENTS.
 - 12-26. TAX RECEIPTS.
 - 27-42. LETTERS.
 - 43. ACCOUNTS.
 - 44. LIST OF NAMES.
 - 45. SCHOOL EXERCISE. 2 SAMUEL i. 1.
 - 46. " " ACTS ii. 9.
 - 47, 48. " "

INTRODUCTION

THE Coptic Ostraca in this collection number about 90. They all come from Thebes and its neighbourhood, and they are very similar to others which have been published from the same locality. None of them offer material of any special interest and many are very fragmentary; hence it seemed to me that a selection of the better preserved examples would suffice. They may probably all be dated in the seventh and eighth centuries after Christ.

H. T.

1. REPAYMENT OF LOAN.

ϕ ἀπο
κ ἐταο
ζία ρι
..... εἰς
5 ^{sic} ραῖ ἡεανῖρα
χακα χεπερ
αν διαποδασε ἡ
πκαδος παν ψαπε
κλατε χειχρειωστα
10 παν τενοτ ενελατε ἡρ
ωμε ει εβολ ερον επερ
οταε αποκ οταε ψηρ[ε]
εφερε ἡπαπροσοποι
οταε λαατε πρωμε ε
15 ϕεπ εροι πετπαει ε
βολ ερον εφναφοτ
ρολη, ἡποσῆ αν
οκ εταοζια φστο
χε εφβελχε
20 ερωρ η.
ε . . ερα . .
..

Verso 1 οτη

ll. 2-5 illegible.

6 [ε]αρτορος

‘I, Eudoxia, with (?) write to Ma to the effect that I have assigned (ἀποτάσσειν) to thee the casks (κάδος) towards your

amount¹, for I am in debt to thee; now no man shall have a claim on thee for ever, neither I nor a child representing (*πρόσωπον*) me, nor any man belonging (*l. εφημ*) to me. If one shall make a claim on thee, he² shall pay a gold solidus. I, Eudoxia, assent to this contract, together with (?) Hor'

¹ Lit. your something. *λαατ* is used elsewhere in begging petitions where the petitioner asks for 'something' meaning money; but I do not know of any other instance comparable to its use here. The form of acknowledgement is a common one.

² We should expect 'I,' but the reading is clear, and the same phrase is found in Turaieff, *Ostr.* no. 4 (*Bull. Ac. Sci. St.-Petersb.* 1899, x, no. 5).

2. BOND FOR REPAYMENT OF LOAN.

[α]^{sic}ποκτριακος πυνρε εφίλο
 θεος εισδαϊ παϊωνας πυνρε επατλ
 ωριος χεεπιαν αιπαρακαλει αιμον
 ακριταρη ακχι οτπυτρηε/ ιηνοτ
 5 β ηα εταχρια τενοτ φο ηρετεμοσ ητα
 απολοσιζε νακ ητπυτρηενσε ηει
 ωτ ρεπαωνε σεσοοτ ηρτοβηε η
 татаλοοτ επекнї ρηταρηεε
 επекωρх αιςδαϊ ητιασφαλια
 10 εσορх ρεεεα ηεε ανοκ η
 τριακος φετεχε ετιαсфа
 εср/ ροτ ιε χιαρη τετтерас
 πψεω παγαν/ φο εηт
 ре • ανοκ παραε φο
 15 εηтре • εηηнас η
 ελαχ αιpres αι
 σεηтс φο ε
 εηтре
 †

'I, Cyriacus son of Philotheus, write to Jonas¹ son of Paglorios that, as I begged (*παρακαλεῖν*) of thee, thou didst come before me², thou didst bring me (l. *παῖ*?) a half tremision of gold for my need. Now I am ready (*ἔτοιμος*) to repay (*ἀπολογίζεῖν*) thee the half tremision in barley in Payni³; they are six artabas and I will deliver them at your house at my (expense for) freight. For thy confirmation I have written this bond (*ἀσφάλεια*) which is valid everywhere.

'I, Cyriacus, assent to this bond (l. *ασφαλια*). Written (*ἐγράφη*) on the 15th day of Khoiak, second (*δευτέρας*) (indiction-year).

'I, Psemo, the deacon, bear witness.

'I, Paham, bear witness.

'I, Menas, the humble (*ἐλάχιστος*) priest (*πρεσβύτερος*), have drawn it up (and) I bear witness. +'

¹ Written Aionas, but Jonas is meant. Cf. nos. 13, 14, 15.

² i.e. didst anticipate my request, or hastened to meet it. Cf. Crum, *Ostr.* no. 160 *ἀκρηταρε* in a similar context; also John xx. 4 (Boh.) *αεσσοχι αεφερετη* (var. l. *αεφερετη*) *ππετρος* = *προέδραμεν τάχειον*, *praevenit Petrum*.

³ After the harvest and six months from the date of the contract.

3. BOND FOR REPAYMENT OF LOAN.

... εεφητ̄
 πω]η^ε πωρανης ρηκη
]νηκ π̄ορωλον/
 †ο κρετε]μοσ π̄ταταϋ ηηκ η . . .
 5]μα π̄ηρη ρεκαριτ
]μ̄εαρε ηηκ μ̄εενσε .
]παντελοτια
]στοιχοι επεασ
]ποτ̄ραρ μαρτερω
 10 . . . χ . . μαρτ̄ρω
 μαρτ̄ρω

'[I, X. the son] of Pheu (?) [write to Y. the] son of John in Jé[me, I owe] thee a solidus [of gold and I am rea]dy to pay it thee on

[at thy] threshing-floor in Ahit (?) [and I will give so much] flax to thee for interest [without any] dispute. [I,] assent to this bond¹’

Three witnesses also sign; the name of the first is probably Pouhar; those of the others are lost.

¹ This form of document is so familiar that *ac* . . . here can hardly be other than the equivalent of *ἀσφάλεια*. The Coptic article is undoubtedly masculine however, which is either a scribe’s blunder or some such form as *acφaλιcμα* must have been used.

4. LOAN OF CORN.

+ *ⲁⲛⲁⲛ ⲛⲕⲗⲏⲣⲟⲛⲟⲩⲙⲟⲥ*
ⲛⲓⲣⲁⲗ ⲉⲛⲉⲣⲁⲓ ⲛⲁⲣⲁⲙ
ⲗⲉⲉⲥ ⲟⲣⲟⲛ ⲥⲟⲩⲟ ⲁⲛⲧⲓⲈ [ⲛⲁⲛ]
ⲧⲉⲛⲟ ⲛⲣⲉⲧⲟⲩⲙⲟⲥ ⲛⲏ
 5 *ⲛⲏⲏ ϩⲛⲛⲉⲛⲙⲉⲟ*
ⲧⲉⲥ ⲛⲁⲧⲗⲁ[ⲁⲩ ⲛ . .
ⲫⲱⲗ . . .

‘We, the heirs of Hierax, write to Aham that behold (l. *ⲉⲓⲥ*) there is (l. *ⲟⲣⲟⲛ*) wheat that thou hast given [to us]. We are ready to [repay it] to thee in our . . . without any dispute’

5. AGREEMENT.

+ *ⲁⲛⲟⲕ ⲛⲉⲧⲣⲟⲥ ⲛⲣⲏⲗⲓ[ⲁⲥ ⲉⲓⲉⲣⲁⲓ*
ⲛⲓⲧⲉⲧⲣⲟⲥ ⲟⲩⲙⲉ ⲓⲱ[
ⲛⲏⲗⲏ ⲉⲃⲟⲗ ⲛⲉ [
ⲉⲣⲟⲩⲉ ⲉⲣⲟⲩⲏ [
 5 *ⲛⲓⲣⲁⲙ ⲉⲧⲉⲧⲛ[*
ⲱⲁⲛⲣⲱⲙⲉ [
ⲫⲟⲩⲣⲟⲗⲟⲛ, [ⲛⲏⲟⲩⲏ ⲛⲉ
ⲛⲓⲣⲱⲛ ⲉⲧ[ⲉⲓⲃⲉⲗⲗⲉ . . .
ⲧⲥⲏⲃⲧⲟⲩⲟ
 10 . . . *ⲱⲙⲏ*

'I, Peter (the son) of Eli[as, write] to Tsyros, the wife of Io
 [I] agree with thee but if thou¹ reckon it among
 If any man [make a claim on thee, I will] pay a solidus [of gold to thee]
 and he shall submit to this [agreement] '

¹ Apparently the *ρ* (2nd sing. fem.) has been written over *κ* (2nd sing. masc.).

6. FRAGMENT OF AN AGREEMENT FOR THE LEASE OF LAND.

+
 κειρεσει . . .
 πχο εγραι . . .
 ηετιπεεπακτοη
 5 κηλααδ ητα . . .
 κασιον ρη . . .
 εωρη ατ . . .
 ηρητη ετρ . . .
 ηηκοσει . . .
 10 τολο

' the seed and thou shalt pay its rent without
 any [dispute] kasion¹ in [this agreement] being
 valid [in every place] in which it is. Written Kosma (?)
 [P]tolo[my?] '

¹ Perhaps part of a place-name.

7. FRAGMENT OF A CONTRACT.

. . .
]ηηο[. . . .
]αφετα[
]ηε κηπο[
]ηοτ εγραι ηηη[

5]μοοσ ερραϊ: ανοκ ρ[
]πак ρῖπαρνεε ποτιρ[
 . . . αει]φθῶλγα ειῖῖως τα[. .
 . . .]ак: επρνεῖχ επλωεε
]ατερειοτ

The words in l. 8 'if vinegar, if impurity' suffice to show that this is a contract relating to the sale of wine (cf. Krall, *Kopt. Texte*, no. xxix, Crum, *Cat. Rylands Pap.* no. 206). The amount seems from l. 3 to have been '100 baskets'—for baskets of wine see Crum, *Ostr.* no. 160. The text is too fragmentary for reconstruction.

8. ATTESTATION OF AN AGREEMENT.

]ε καειφῖβ[ολγα . . .]ωρϣ[
]τιστο^χ ερος ετρ ει φ^ω ιτ ινα, ε + ανοκ
 κτρι]ανος παφετ μεπакωῆ соλωμων ти
 ο ει]επтре + αθανασιο ιωαννης ρεπατοτ
 5 βастη ατετετ μοι αсиптеасφалега αι
 εραι ραμειπтреετ χεπсеноι αν προς
 τετετῆсιс +

'without question . . . confirmed . . . [I, X.] assent thereto. Written in the month of Phamenoth (?) 13, indiction 6. + We, [Cyri]acus (son of) Paphu (?) and Jacob (son of) Solomon, are witnesses + I, Athanasius (son of) John in Patoubasten¹, at their request have drawn up this bond, (and) I have written for the witnesses² who were unable to do so, at their request.'

¹ A place near Thebes containing a monastery. Cf. Crum, *Ostr.* no. 301, *Berl. Kopt. Urk.* no. 78.

² I do not know another instance of this plural form in Sahidic. μεορετ occurs in Bohairic (cf. Peyron, *Lex. s. v.*).

9. ATTESTATION OF AN AGREEMENT.

]εεζροσ
]τριτη : αχι
]λογια : αποκ αα
]ετιβλεξε ατω ερ
 5]ετηαχιτε εροϋ
]εωη μαρτηρω
]α μαρτηρω

‘. . . . third [indiction?]; without [any] dispute. I, Dav[id, assent] to this contract and it is [valid¹, wherever] it shall be taken. [I, Sim]eon bear witness, [I, Men]a (?) bear witness.’

¹ I. ερχοεις ρμμα ημ ετηαχιτε εροϋ.

10. GUARANTEE (?).

]παθαηα[
]τη γεωργιος[
]ηρε μεωτη[
]ενασ ηε[
 5 ηρολον, εψηπτω[
 μεοσ ψατη[
]ηρησι[

l. 5 seems to show that this is a guarantee of some sort; but the fragment is too slight for translation.

11. INJUNCTION.

+
 . . ποσ η
 ρ[οο]σ ετεςοσ
 μεηπε ημεχειρ
 α α

εις πλοος αιπνοτε
 5 ιπτοοτε ιπτω κτρα ιπε
 ρμοοο ιροση αιπνι
 αιμνα ποτσηρε χει
 πετρε ερω ρηκελαατ
 ιρωβ ιπαραπτωμα αλλα
 10 ιπερμοοο ιροση ιπνι
 ιποτσηρε ρηοτκαταστασις
 [π]ροσθε ιτασραϊ ρομολοσι
 . . ω ετενεεττητησνε χει
 ρηκερωβ ι
 15 κε

' On this day which is the tenth of Mechir, 10, here is the word of God to thee¹, Cyra, that thou live in the house of Mena, thy son, so that thou be not found in any other offence, but that thou live in the house of thy son permanently (?)², according as I have written a declaration . . . being the guarantors³'

¹ This formula occurs usually, as here, in an order to do a specified thing. Cf. Crum, *Cat. Rylands Pap.*, p. 79 n. and references there.

² Cf. *Cat. Gk. Pap. Brit. Mus.* iv, no. 1597.

³ This refers to the class of document known as *ὁμολογία ἐγγνητική* whereby persons of standing made themselves liable to produce other persons at a given place and time for government purposes (taxation, enforced labour, &c.) under penalties. There are numerous examples in the *Brit. Mus. Cat. u. s.*, in Krall, *Copt. Texte*, in Crum, *Cat. Rylands Pap.*, and elsewhere.

12. TAX RECEIPT.

+ ανοκ μωτσηс
 ιιπαμοοτε ενсраϊ ιιπαпнооте
 πμοναχос ατω ιпсон χειπειαε
 ανηποτη επαιμοοσιον ιπεροαιπε
 5 τεϊ ετεποсene ατω ακφεϊϷ τε

ΠΟΥ ΧΙΠΠΟΥΣ ΠΡΟΣΤ ΕΒΟΛ ΨΑΟΤΟΕΪΨ
 ΠΙΕ ΕΪΕΡ ΕΠΗΝΤ ΕΒΟΛ ΕΡΟΚ ΠΚΕΣΘΠ
 ρΑΤΕΪΖΪΕΟΣΙΟΝ ΤΗΩ ΠΡΕΤΕΜΟΣ Π
 ΤΗΨΑΙΟΥ ΠΡΟΛΟΝ ΠΤΗΡΩΗ ΔΤΕΪΒΛΧΕ
 10 ΑΝΟΝ ΕΩΤΣΗΕ ΕΠΠΑΕΩΤΤΕ ΤΗΣΤΕΧΕΙ
 ΔΤΕΪΒΛΧΕ ΑΝΟΚ ΔΒΡΑΘΑΕ ΔΤΠΑΡΑΚΑΛΕΙ
 ΜΟΪ ΔΙΣΑΡΤΕΪΒΛΧΕ ΤΑΣΙΧ ΠΣΟΤΧΟΤΩΤΑ
 σε ΠΡΤΩΡ ΠΑΘΡΑΪ ΠΕΛΕΣΕΤΟΣ ΠΛΑΨΑΝΕ
 ΠΕΤΡΕ
 ΜΑΡΤΥΡΩ † ΓΕΡΜΑΝΟΣ ΠΤΥΡΩΡ
 15 ΪΩΡΑΠΗΝΕ

on lower edge ΔΑΜΗΝΔ ΠΩΗ ΜΑΡΤΥΡΩ

'I, Moses, together with Pamoute, we write to Papnoute the monk (*μοναχός*) and our brother, that we have applied to thee for the tax (*δημόσιον*)¹ of this year, which is a (year of?) loss and thou hast paid it now from to-day henceforth for ever. We will not come against thee again for this tax. We are ready to pay five solidi² and we adhere to this contract³. We, Moses and Pamoute, assent to this contract. I, Abraham, at their request (*παρακαλεῖν*) have written this contract (with) my own hand on the twenty-sixth day of Athyr in the presence of Eleseuos (son of) Peter⁴, the *lashane*.

I bear witness † Germanus (son) of Tyror⁵

John

I bear witness, Daniel (son of) Poie⁶.

¹ This is a general term for all the public ordinary taxes, and included poll-tax, a land-tax, and *δαπάνη* (probably expenses of collection, &c.), all paid in money, and the corn-tax paid in kind. See H. I. Bell's *Introduction to Greek Papyri in the Brit. Mus.* vol. iv, p. xxv, 169.

² i. e. as a fine in case of the contract being broken.

³ Lit. this potsherd (ostrakon).

⁴ Inserted above the line; the last two letters are not quite certain.

⁵ Cf. proper name ΠΥΡΩΗ in *Berl. Kopt. Urk.* no. 119. It may however be a place-name—Germanus of Tyror; such a place is not known.

⁶ For this form of tax receipt cf. *Berl. Kopt. Urk.* no. 80.

13. TAX RECEIPT.

+ εἰς ὄβολον,
 παρίθμια ἀφει ε
 τοῦτ ριτοοτη ἡτοκ ἰω
 ηας πκελλωριος ραπεκαταγραφον
 5 ριτπρω^τ κατὰ^ῆ ἡφρομπε
 πεντεκαδικτ/ γι αρ α φω ι ινδ
 πρῶ^τ + λοντινο παπε
 φστοιχ/ ψατε ππερα
 ηλ ἀφαγει μεμοι
 10 ἀσειππειεντατ/

‘Behold a solidus by reckoning (*ἀρίθμια*)¹ has come to me from thee, Jonas (son of) Pkellorios², for thy poll-tax (*διάγραφον*)³ for the first payment (*καταβολή*)⁴ of this fifteenth year = 1 solidus, Phaophi⁵ 10, first indiction⁶. + Longinus⁷, the headman, I assent. I, Psate⁸ (son of) Pisrael, at his request (*αἰτεῖν*) have drawn up this receipt (*ἐντάγιον*)⁹.’

¹ The coinage at this time was debased, and, contrary to what one would expect, the government taxes seem to have been assessed at the debased value (*νομίσματα ἀρίθμια*), coins reckoned, i.e. by weight, not at the standard value (*νομ. ἐχόμενα*). The word *ἀρίθμια* is often used alone for *ρολοκοττιπος ἡαρ.* = solidus. See on the whole subject the discussion by H. I. Bell in *Greek Pap. in the Brit. Mus.* iv, p. 84 seq.

² Cf. nos. 2, 14, 15. For the father’s name cf. *P. Ox.* vi, no. 992 *πεκολάριος* (fifth cent.).

³ Cf. H. I. Bell, *u. s.*, pp. 168–9.

⁴ *Ibid.*, p. 87. There were at this time, it seems, two payments in the year for poll-tax. There is no certain instance in the Coptic tax receipts of a third *καταβολή*; but the payment might be made by instalments. The amount of the tax is uncertain, probably about two solidi (see discussion, *ibid.*, pp. 171–2).

⁵ The abbreviation is written with the ω at the bottom of the tail of the φ. The expansion of the Greek summation is *γίνεται ἀριθμον α’ φαῶφι ι’ ἰνδικτιόνος πρώτης*.

⁶ The tax was assessed in the last year of one indiction and paid—as is usually the case—in the following year. Occasionally assessment and payment are made in the same year; rarely two years intervene between them.

⁷ Longinus, cf. no. 14. For the headman of a village see Crum, *Ostr.*, p. 23 (no. 308); there might be several headmen in a village at the same time.

⁸ Known elsewhere as a scribe of papyri and ostraca.

⁹ The *ἐντάγιον* was strictly the order for payment of taxes (H. I. Bell, *u. s.* xvii), but as these documents state that the sum in question has been paid and at a date usually a year after the year of the tax, it is evident that they are really receipts.

This and the following tax receipts belong to a well-known group to which attention was first called by Dr. Crum in his *Coptic Ostraca* (1902), p. 36. They are mostly written on pieces of pottery covered with a white or yellowish slip and glazed. The handwriting is easily recognizable, but often difficult to decipher with certainty. Besides the specimens published by Crum, others are to be found in the *Koptische Urkunden* of the Berlin Museum, Bd. I, nos. 84-93; Cairo Mus. Cat. (Crum, *Copt. Monuments*), nos. 8266-91 and 8293, 8295, 8296; Hall, *Texts*, pp. 118, 122, 124-8, 147; Guidi, *Coptica* (1906), p. 16. Their date has been proved by Crum to be about the middle of the eighth century.

14. TAX RECEIPT.

+ εἰς οὐρολογ^τ/
 παριουα αχει ετοοτ
 ριτοοτη πτοκ ιωνας
 παγελλωριος ραπεναγα
 5 τραφον ριτεττερα κατα^λ
 πφροεπε πρω γι ρ α
 μ̄ μ̄ ις ιωδ/ β +
 λοντινος παπε φστο^χ
 [ψατ]η πικρανλ αχαλτει
 10 [αισση]περεντατ

'Behold a solidus by reckoning has come to me from thee, Jonas (son of) Pagellorios, for thy poll-tax for the second payment of this first year = 1 solidus¹ in the month of Mechir 16, indiction 2. + I, Longinus the headman, assent. I, Psate (son of) Pisrael, at his request have drawn up this receipt.'

¹ ρ stands for ἀρ(ιθμια). Cf. no. 13, n. 1, and Crum, *Ostr.* no. 419, n. 2.

15. TAX RECEIPT.

† εἰς οὐτρίμ, πρι
 ομια ἀφει ετοοτ ρι
 τοοτκ πτοκ ιωνας
 παγελλωριος ραπεκ
 5 διαγραφον ριτπρω^τ
 καταβολη ηφρομπε
 πρω^τ γι ρ γ φρμ^θ
 ιθ ινδ, πρω^τ δανηλ
 παπη †στοιχ/
 10 ψατε
 . δις[μην]

'Behold a tremision by reckoning has come to me from thee, Jonas
 (son of) Pagellorios, for thy poll-tax for the first payment of this first year
 = $\frac{1}{3}$ solidus, Pharmuthi 19, first indiction. I, Daniel the headman,
 assent. I, Psate, have drawn it up.'

16. TAX RECEIPT.

† εἰς οὐρολον,
 παριόμεια ἀφει ε
 τοοτ ριτοοτκ πτοκ
 σεωρτιος οποφριως
 5 βικτωρ ραπεκαδιαγραφον
 ριτπρω^τ καταβολη ηφρομ
 πε πρωτис ρ α αυρ ιθ
 ινδ, β δανηλ παπη †
 στοι^χ, ψατε πικρανλ
 10 αφατε! μμοι διςμην
 πεεπτασι,

'Behold a solidus by reckoning has come to me from thee, George (son of) Onuphrios Victor¹, for thy poll-tax for the first payment of this first year = 1 sol., Athyr 19, indiction 2. I, Daniel the headman, assent. I, Psate (son of) Pisrael, at his request I have drawn up this receipt.'

¹ There is little doubt that these double names, in spite of the fact that the second is usually written in the nominative form, represent filiation. This is shown by instances where the filiation is fully written out. Cf. 'Jonas son of Paglorius' in no. 2 with the 'Jonas Paglorius' of nos. 13-15, or again, the second name is put in the genitive, 'Psate πισραηλιου' of no. 18 compared with the usual 'Psate Pisrael.' In Coptic this is at this time expressed by π̄, e. g. ιωραηηης π̄λαζαρως of *Berl. Kopt. Urk.* nos. 86, 87 is the same person as the John Lazarus of our no. 20. When, as in this case, we have three names, presumably George is the son of Onuphrios who was the son of Victor, and the latter must have been always known by his patronymic to distinguish him from some other contemporary Onuphrios.

17. TAX RECEIPT.

† εἰς οὐρολογ, π̄αριϩ
 μια αχει ετοοτ ριτοο
 τκ πτοκ θεοωρος
 ιωνας ^{sic} ρηπεκαλιατραφον
 5 ριτηρῶ καταβολη π̄φρομπε
 τρειτη γι ρ α απεια παπν †
 ετο ^ϫ ψατε πισραηλ ασαιτε
 μμοι αςμπειενταϫ

'Behold a solidus by reckoning has come to me from thee, Theodore (son of) Jonas, for thy poll-tax for the first payment of this third year = 1 sol. I, Apeia¹ the headman, assent. I, Psate (son of) Pisrael, at his request have drawn up this receipt.'

¹ Cf. Apeia, Crum, *Ostr.* nos. 414, 415.

18. TAX RECEIPT.

.

ΟΤΗ [ΠΤΟΚ ΗΔ]

ΕΓΛΕ . . [. . . ΘΑΠΕ]

ΚΑΤΑΓΡΑΦΟΝ ΘΥΤ[Π]Ρ[Ω][†]

ΠΚΑΤΑΒΟΤΛΗ ΠΤΕΙΡΟ

5 ΜΠΕ ΤΕΤΑΡΤΗ ΥΙ Ρ Α Μ ΤΟΒΙ ΚΗ

ΙΩΔ, Δ ΜΑΘΙΑΣ ΠΑΠΗ ΨΤΟΙΧ,

ΨΑΤΗ ΠΙΣΡΑΝΛΙΟΥ ΑΣΦΑΓΤΕΙ

ΜΕΟΙ ΔΙΣΜΠΕΙΕΝ

ΤΑΤΙΟΝ +

'[Behold a solidus has come to me] from thee [Ba]sil (son of)
[for thy] poll-tax for the first (?)¹ payment of this fourth year = 1 sol.
in the month of Tybi 28, indiction 4. I, Mathias the headman,
assent. I, Psate son of Pisrael², at his request have drawn up this
receipt.'

¹ There is little doubt of the reading.

² The reading is quite certain, as this receipt is written with unusual distinctness.
The graecized form is curious. Cf. no. 16 n.

19. TAX RECEIPT.

+ ΕΙΣΣΟΤΨΗ ΠΡΟΛ

ΟΝ, ΠΑΡΙΘΜΙΑ ΑΣΦΕΙ ΕΤΟ

ΟΤ ΘΥΤΟΟΤΗ ΠΤΟΚ

ΑΒΡΑΗ

5

ριτρω^τ κατα^η
 τερομπε τε
 ταρτει π^αη/γι
 αρ ς θωθ ι ινδ, ε
 10 ανασιас
 παλη †
 στοιχ

‘Behold a half-solidus by reckoning has come to me from thee, Abram (?) for the first payment of this fourth year (of the) indiction (?) = $\frac{1}{2}$ sol. Thoth 10, indiction 5. I, Ananias¹, the headman, assent.’

¹ Known also from Crum, *Ostr.* no. 428, and *Berl. Kopt. Urk.* no. 87.

20. TAX RECEIPT.

[+ ει]ς οστριμε ασει
 [ετοοτ] ριτοοτη ψατε ψης
 [ρανστιχ]ος πτρομπε επνα
 [της γι ν̄ γ̄] τριτον † ις ινδ, ι
 5 †ε]τορχε ιωαννης
 ασιμητη †

On reverse: πατε ψ,
 ο η

‘[Behold] a tremision has come [to me] from thee, Psate (son of) Pses, [for the] taxes¹ of this ninth year [= $\frac{1}{3}$ sol.] one-third, Pachons 17, indiction 10. I assent. I, John, have drawn it up.’

On the back: ‘Psate (son of) P(ses)—2 solidi.’

¹ Cf. Crum, *Ostr.* no. 421. ‘Imposts’ generally, Bell, *Brit. Mus. Cat.* iv, p. 9 n.

21. TAX RECEIPT.

+ εἰς οὐτρ[ιαι]
 αϣει ετοοτ ρι
 τοοτη ἵτον ε
 ηωχ στεφανος
 5 ραταιοη/ ητιροαι
 πε ενπατης γι ρ ρ̄ γ
 τριτον ^α θ ινδ, ι
 ψ̄σαιω̄^τ στοιχ, ιω
 ανηης λαζαρος
 10 αισεντη +

‘Behold a tremision has come to me from thee, Enoch (son of) Stephanus, for the *διοίκησις*¹ of this ninth year = $\frac{1}{3}$ sol. by reckoning², one-third, Athyr 19, indiction 10. I, Psmotos³, assent. I, John (son of) Lazarus, have drawn it up.’

¹ Lit. a district for taxation purposes, the word came to mean ‘tax,’ as the taxes at this time were levied in a lump sum on each district, the local officials determining the distribution of each tax among the individuals liable.

² These signs are uncertain.

³ As the cursive ψ and the cross are often indistinguishable, it would be possible to take the first sign as a cross and read the name *σαιωτ(ος)*. But *ψσαιωτος* occurs in *Berl. Kopt. Urk.* no. 87 (where John Lazarus is also the scribe). Cf. also Crum, *Brit. Mus. Cat.*, p. 451 *πσαμμοον*, *Id.*, *Copt. Mon.* no. 8293 *ψσαιω*, and perhaps Hall, *Texts*, p. 52 *σαιωθε*.

22. TAX RECEIPT.

+ εἰς οὐτρι^c . . .
 τοοτη ητοκ . . .
 τωρ ραπεκαλ . . .
 ανηοσε
 5 τρ

'Behold a tremision [has come to me] from thee . . . [Vic]tor for thy poll-tax [among the]¹ public taxes [of this] third (?) [year] . . .'

¹ I. ΔΙΑΤΡΑΦΟΝ ΕΠΙΔΑΜΟΣΙΟΝ. Cf. Crum, *Ostr.* no. 416.

23. TAX RECEIPT.

.
 . . . / ΑΡ ΑΝΤΙΣ ΠΑΙ
 ΗΤΟΚ ΣΑΒΙΝΕ ΘΑΠΕΚ
 ΤΕΛΩΣΕ ΘΑΠΕΚΤΕΛΩ
 ΣΕ ΘΑΤΕΡΟΜΠΕ . . . ΦΑΙ^ε
 5 ΠΑΠΝΟΥΤΕ Σ . . ΧΕ

' by reckoning, thou hast given them to me, thou Sabinus for thy tax (*δημόσιον*) for thy tax (*sic*) for this year . . . Phamenoth. I, Papnoute, assent.'

24. TAX RECEIPT.

+ ΕΙΣ Π̄ (/ ΙΑ ΑΝΤΑΔΩ
 ΗΤΟΚ ΠΑΘΑΙ ΠΑΥ
 ΛΟΣ ΘΑΠΕΚΔΙΑΤΡΑ
 Φ ΘΑΔΕΚΑΤΗΣ ΠΑ
 5 ΧΩΗ ΚΘ ΜΑΕΝΝΗ
 ΟΥ ΤΕΤΟΙΧΕΙ +
 ΔΑΔ̄ ΣΤΟΙΧΕ +

'Behold 11 carats¹ by reckoning, thou Paham (son of) Paulos hast paid them for thy poll-tax for the tenth (year), Pachons 29. I, Maenkou, assent. I, David, assent.'

¹ This is not quite the usual symbol for *κεράτιον* which is in one piece and of a reverse form, ϣ; it cannot however be anything else here. It approximates to a form occurring in *Cat. Gk. Pap. Brit. Mus.* iii, p. 59.

25. TAX RECEIPT.

+ εἰς ϣ̄ (/ ἰα [α]βταατ
 πτοκ ἰσακ μωσῆς
 ραπαλατραφ/ ενδεκα
 της π̄ ο̄ † ἰα ̄ᾱᾱ στοιχε
 5 χριῶ

‘Behold 11 carats by reckoning, thou Isaac (son of) Moses hast paid them for the poll-tax of the eleventh (year), Pachons 9, indiction (?) 11. I, David, assent’

26. TAX RECEIPT (Pl. XI).

+ εἰς ᾱϣ̄ ᾱ / κῆ αν
 τααϣ̄ παῖ πτοκ
 αναρεας ραπεκ
 λατρ/ ρατρικαῖαδε
 5 κατης πρ̄ τ̄ εἰσακ
 στοιχε μοι +

‘Behold 22 carats (?)¹ by reckoning, thou hast paid it me, thou Andrew for thy poll-tax for the thirteenth indiction, Tybi. I, Isaac, assent for myself (?).’

¹ The symbol, which looks like α and a diagonal abbreviation mark, can hardly, in view of the number 22 following, stand for anything but carats. The poll-tax was always paid in money. The same symbol occurs in *Berl. Kopt. Urk.* no. 89, where a tax receipt begins εἰς ᾱϣ̄ ᾱ, κῆ ϣ̄, &c., and probably in Hall, *Texts*, p. 128, no. 29684, where I should read the first line + εἰς ϣ̄ ᾱ, κῆ . . . In our ostrakon there is a mark above the line after κῆ which I cannot read.

27. LETTER (limestone).

Recto [шорп] ѡен тѣшине е
 [рок ?] ѡпсѡ[с] ѡ
 ѡрѡн же ш теѣвл
 же енпаѡн шасасѣт
 5 ѡпресѣ/ анареас анпаван/
 ѡѡоот ѡѣшотѣ . . н . . тѣ
 еротн ѡтоотн ѡеинаѣ ѡѡ
 пейѡ ѡпсаѡт жеенпаѡ[н]
 ѡтнѣпшине ѡпенейот
 10 апа пестѣнѡіос пейск
 . . . епаѣ

Verso ѡпраѡеѡей отн н
 ешпейѡпеншже . тн
 отѡш ѡѡѡше ѡрасте пшѡ
 рп ѡроот ѡотѡш . шине он н
 5 саснте псакѡ етасейѡот
 ѡѣѡтот еротн ѡтоотн
 † отѣѡї таас ѡпенсон
 апа ѡѡѡѡс
 антѡнѡіос пейѡѡѡ

(*Recto*). ' [First of all] we greet [thee]; next [we instruct thee that on receipt of] this potsherd thou shalt go to the monastery (?)¹ of the priest Andrew. We begged them that thou mightest get a . . . and bear it in thy hand (as a) sign to them (?) with the father (?)² of the blessing, for we will go and visit our father Apa Pesynthius the bishop³

(*Verso*). ' Do not neglect then to read these (?) our words (?) ; we wish

ἡειωτ ετοσααῆ
 20 ἀπὰ Ἰσακ ριτῆ
 ἰωαννης π
 γελαχ

‘ for I give thy charitable (lordship) information concerning this widow, Paula (?)¹, as I know the of thy heart is in pain for her and her orphans. Besides she begged thy paternity that if were assigned (επ?) to thee, thou wouldest take three hundred pieces of copper therefrom and give it to them, as they have no light to go to Καε². Indeed God knows that she and the children each one of them have pains in the neck, and I know that thou lovest the poor. Health in the Lord!

‘To be given to my beloved holy father Apa Isaac from John the humble.’

¹ The name is very uncertain.

² Unknown place-name. What is meant by ‘light’ I do not know.

29. LETTER.

εποσααζε τῆκοοτ ἡναμοτλ καῖ κφ[τ]
 ψη σιτωνε τοτση ἡροεic ατ[ω]
 τῆκοοτ οτκαεινλε ἡβωκ ταρ . . .
 καῖ ἀπψατ πενατ ἡαττηη . . .
 5 ατω τῆκοοτ ἡψοψτ ἡθεν[εete]
 χεφχρια κατ σεριροτη
 ρηλαν βαρωτ οτη . . .
 ττηῆειν κηρ εποτ . . .
 ἀπснаτ οτψοτ . .
 10 ἀπемпе ἡτ
 ατληττη[ῆε ἡ]
 οτηλλε
 . ατ .

‘Make haste to send me the camels by night. Find out where is the vigil¹ and send a draught (?) - camel² that I may get (?) ταριγαι) for myself

the value of two jars³, and send the keys of the monastery as I want them; they are inside in (?) the brass vessel⁴. Open the box (which is) fastened on both [sides?] with iron; the box is closed (?) [with ?] a bolt’

¹ i.e. of some church feast.

² From $\epsilon\omega\kappa$, ‘servant’?

³ Some short word, doubtless $\eta\rho\tau$, ‘wine,’ or $\kappa\epsilon\zeta$, ‘oil.’

⁴ Cf. Crum, *Cat. Rylands Pap.*, p. 116 $\sigma\tau\kappa\omega\tau\iota$ $\lambda\omega\kappa$ $\epsilon\pi\beta\alpha\rho\omega\tau$. Here perhaps $\lambda\alpha\kappa$ is rather short for $\lambda\alpha\kappa\omega\eta$, for which see Crum, *Ostr.*, p. 41, note to no. 455.

30. LETTER.

+ $\alpha\eta\omega\kappa$ $\sigma\alpha\mu\omega\theta\eta\lambda$ $\eta\tau\lambda\tau\alpha$ $\epsilon\iota$
 $\sigma\epsilon\alpha\iota$ $\epsilon\pi\iota\kappa\omega\varsigma$ $\pi\alpha\rho\alpha$ $\chi\epsilon\pi\iota$
 $\alpha\iota$ $\alpha\iota\chi\epsilon\sigma\theta\eta\lambda$ $\eta\delta\epsilon\sigma\chi\alpha\rho\iota$
 $\eta\eta\kappa$ $\epsilon\theta\eta\eta\epsilon\eta\epsilon\iota\omega\tau$ $\alpha\eta\chi\omega\sigma\tau$
 5 $\eta\alpha\iota$ $\chi\epsilon\pi\iota\alpha\eta$ $\kappa\omega\tau\alpha\psi\upsilon$ $\chi\omega\sigma\tau$
 $\tau\eta\eta\omega\tau$ $\chi\omega\sigma\tau$ $\alpha\iota\omega\tau$ $\eta\epsilon\rho\tau\alpha\alpha\beta$ $\eta\alpha\iota$
 $\eta\tau\omega\sigma\tau\epsilon$ $\eta\alpha\beta\rho\alpha\alpha\mu$ $\kappa\alpha\tau\epsilon$. .
 $\psi\alpha\pi\alpha\sigma\theta\eta\iota$ $\eta\tau\alpha\phi\pi\alpha\iota\omega\tau$ $\eta\rho$
 $\tau\alpha\alpha\beta$ $\eta\sigma\omega\tau\omega$ $\eta\eta\kappa$ +
 10 $\sigma\tau\chi\alpha\iota$ $\rho\epsilon\pi\chi\omega\epsilon\iota\varsigma$
 $\epsilon\pi\eta\eta$ α

‘I, Samuel of Telta (?), write to Pikos¹ Para (?) that when I sent (?) a basket² of *diskaria*³ in return (?) for the barley (?)⁴, thou didst send to me saying, “When thou wishest it, send.” Now send five artabas (of wheat) to me (?) from Abraham until Payni and I will pay thee back the five artabas of wheat + Health in the Lord. Epiphi 1.’

¹ It is interesting to see this old name—derived from the worship of the bull-god Montu and very common in pagan times at Thebes—still surviving so late. I do not know of its occurrence elsewhere in Coptic times.

² $\epsilon\eta\lambda$ = $\epsilon\eta\rho$. It is a M.E. form. Cf. O. v. Lemm, *Apostelacten*, *Bull. Ac. Sci. St.-Petersb.* x (1890), p. 103.

³ The reading may have been $\alpha\epsilon\sigma\kappa\alpha\rho\eta\eta$. Cf. Crum, *Cat. Rylands Pap.* pp. 82, 84 $\alpha\iota\sigma\kappa\alpha\rho\eta\eta$, Krall, *Kopt. Texte*, ccxli. 44 τ $\sigma\kappa\alpha\rho\eta\eta$. Crum takes it = $\delta\iota\sigma\kappa\acute{\alpha}\rho\iota\omega\eta$, ‘dish,’ but it does not suit his context in either case, where it is named with wine, oil, and eatables; it must be something similar, perhaps a form of bread or biscuit so called from its circular shape.

⁴ Translation uncertain. $\epsilon\iota\omega\tau$, ‘barley,’ is often used in the plural.

31. LETTER (limestone).

Recto . . . επροφασε
 πειτε εδῆττιοο . . .
 παπροσιωτατος η
 επτοш ηκνβт απ[α
 5 βικτωρ εαϑпарасη
 ετε επесенте е
 ттлладт επекепт
 ропос аш [εα]ϑ
 ραῖ ποτε[πис]
 10 тоλн η
 περωη π . .
 λεπον

Verso . . . ш таретети
 . . . теттееме етсσοи
 ηтетттоотс .
 δι επερпорκот е
 5 βολ жемаоттеи епρω
 ηсефептее маλι
 ста ашωлт επпе
 ρωη παῖ ηκотсоп
 φασпазе мееω
 10 тп отжаῖ ρи
 ηχοεис

The *recto* and *verso* seem to have no connexion, the former being addressed to a single person, the latter to more than one. Perhaps they are drafts of two letters.

Recto. ' . . . pretext . . . remembrance. I sent . . . the most holy¹ . . . of the nome of Koptos, Apa Victor who had procured (?) (*παρασκευάζειν*?) Pesynthius there to be thy guardian and [who had] written a letter to me (?) about (?) this matter; but (*λοιπόν*) . . .

Verso. ' that ye may . . . and recognize its (fem.) validity and send it to me. Do not root them up (?), for they are not flourishing (?)² They came to an agreement on this matter again. I greet you (pl.). Health in the Lord.'

¹ This is the usual epithet of a bishop; the missing word—of about three letters—is probably *ιωτ* or *ἐπίς* (*ἐπίσκοπος*). If so, *τωϣ* is probably 'diocese' here.

² For *μετρται* (?).

32. LETTER (limestone).

ϣορπ με
 †ϣηπεροκ πχοεic ε
 σεοϣ εροκ ε̄ηπετϣω
 πε μηκ τηρεϣ αρ̄ιταγα
 5 πη μερηκε ατρί
 πχοεic σεοϣ εροκ
 ταας ε̄ηπερ̄ε̄ροτε
 ατω με̄ιποτε

(Below, a rude drawing of a man begging.)

Verso. Drawings of trees, birds, and a vase, πη πχοεic.

'In the first place I greet thee. May the Lord bless thee and all that belongs to thee. Be kind to the poor man Hatre (?). The Lord bless thee. To be given to the devout¹ and God-loving' (name omitted)².

¹ Cf. Crum, *Ostr.* no. 61 n.

² Apparently a pattern for a begging letter.

33. LETTER.

.. ἀρα

.. εἶναι . . .

ἀρχηοτε θελασε μερολον,

ητοοτ ηταταλο μερε ηαι

5 εψηεπωκηπε προλον, εποτ

ρολον, εηαιοτϋ ηαι ητα

ρηαη ἀρχηοτι θεφπρολον

εεραη ητοοτ ηεαλασε

. . . . ηετααεϋ ηασ . . ? .

10 ηοτι μερε ηαι ηροτο

An involved and obscure communication relating to a piece of money. The translation seems to be as follows:—

‘. . . . I asked her, saying, Exchange (*ἀλλάσσειν*) the solidus for (?) me, that I may buy (?) me some flax. If the solidus is thine (masc.), credit a good solidus to me and I will please thee (l. *ῥηηαη*). She asked me, saying, Give up the solidus to (?) me and let him exchange it (?) and let him give it to her. Give (?) a little flax to me besides.’

34. LETTER OR MEMORANDUM.

ηεβ . . .

λατ ρηαρ . . .

μεβ ηρταβ ηη . . .

ηαρψηη οτρο ηαρψ . . .

5 ηαλεοτλ οτρο ηορξ . .

ηαρταβ ηαηαρηατη[ε] . . .

ηεηλοτ ψηηε ετροεεε

ηαι ηηροτ σεεἶρε η

οτταε ηαηεκωτ . . .

10 ηεραἶ

‘¹, thirty artabas of lentils, a *ho*-measure² of lentils camels (?)³, a *ho*-measure of *oṃax*⁴, artabas belonging to the workmen (ἐργάτης) of the small boy (ἄλοῦ) who watches all these make fruit belonging to the builder of the farm.’

¹ There are several possible restorations for the first two lines, but the result must be guess work.

² Cf. Crum, *Ostr.* no. 309 n.

³ Or the proper name Kamoul.

⁴ Probably a species of vetch.

35. LETTER.

.
 . . κητοσ επεσ
 εα μετα καλοσ
 ριτηνεκωληλ
 τῆηακατοτη
 5 εβολ αν ψαιτη
 εῖ ἡτηπροσκυ
 ηαη τααε εἰπεῖ
 ειωτ ετοσαη
 ριτη ηχοσ
 10 χαι . . .

‘ if¹ they are brought to their home (lit. place) happily² through thy prayers, we will not cease until we come and salute (προσκυνεῖν) thee³. To be given to this holy father from Pjoujai’

¹ I. [εψα]κητοσ.

² μετὰ καλοῦ. Cf. *A. Z.* xxii (1884), p. 147, Krall, *Kopt. Texte*, p. 81, Crum, *Ostr.*, p. 107 n., and *Brit. Mus. Cal.*, p. 490.

³ The meaning is, ‘if they return home in safety through thy prayers, we will come and salute thee as soon as possible.’

36. LETTER.

πχοϊς
 εφεσειοτ
 ερον $\bar{\alpha}\bar{\eta}$
 κεντῆνοοτε
 5 ἀριτασαπν $\bar{\eta}\bar{\tau}$
 ρηῆα $\bar{\eta}\bar{\tau}$ χοοτ τα
 κολτε $\bar{\eta}\bar{\tau}$ χοοτ η
 $\bar{\alpha}$ πασειοτη
 . . ἱνεακαπτ . . .
 10 σεοτ ερ

‘The Lord shall bless thee and thy cattle. Kindly have pity and send the wagon and tell’

37. LETTER.

+
 ταδε $\bar{\alpha}$ πασον
 [απ]αντρι ριτναζ
 [φο]ρωυ κτεσποτ ετη
 [υπ]φῆ]λξε απολοτιζε
 5 [απα]πε ετναφῆ]λξε παν
 [κτε]πποοτε σεοτ κενη .
 απεκε

‘Deliver this to Brother Apakyre from Az¹. [I] wish as soon as thou [receivest this] potsherd, pay the headman (?), who will give thee a receipt (lit. potsherd), and may the Lord bless thy’

¹ Az must be an abbreviation, probably for Azarias, a name which is found in Hall, *Texts*, and Crum, *Ostr.*

38. LETTER.

. ραε
 ποτϩ αροι
 αιοταρϩ νεοτω
 . . . αλακωτσε
 5 . . . οτραλανυ καϊ νεϩ
 . . . τυ νει ταϩει ακηειη
 . . . ше αροι +

This is a fragment of a letter in the Achmimic dialect. It refers to money matters, as the word for 'solidus' occurs twice.

39. LETTER.

+ παπνοϩτε εϩεραι . . .
 νε επεϩμεριτ ης[οη . . .
 επωχ ϩεεπιτε
 οτα ητηρε νετ
 5 νε αταν εεεατ ϩατ . . .
 πα εϩεεποταρϩ εεε . . .
 ϩαιϩαρ κσοοτη ϩε
 . . ρης ηαν ητοϩ ιερ . . .
 εραι + εη
 10 ηη

A letter written by Papnoute to his dear brother Enoch. The missing ends of the lines render the meaning obscure.

40. LETTER.

.
 ρωμε . . .
 σεα
 εηποσ[τε
 ταас επαεери[τ]
 5 ησοῖ πατ'λοσ
 πλαщане
 ριτη ααρ
 ωη
 πετε
 10 [λ]α[χ]

End of a letter addressed by one Aaron to his dear brother Paul the *lashane* (of Jême), whom we know also from *Berl. Kopt. Urk.* no. 71, and Crum, *Ostr.* nos. 120, Ad. 26.

41. LETTER.

. ε
 αριτα
 [σαπη ησ]βικαεοσλ
 [ραπε]ηροτορ ητ'τα
 5 [λ]ωοσ ταρεηχοῖε
 εμοσ ερον таас
 εпасон ηχοῖ
 ριτηηαρε
 ас ηελα
 10 χ, †

' kindly take camels according to thy judgement and load them¹.
May the Lord bless thee. To be given to my brother Pjoui from
Andrew the humble.'

¹ i.e. some goods referred to in the lost portion of the letter.

42. LETTER.

5
 σπη . . . ππορτε σοοτη ϕο
 ηρετεμοσ πταποσπαν
 . . ταποβανχεεππ
 ετρησ τατι οσβλχε
 10 εππκηνσηπται ρι
 ρωβ ηηε τεποσ
 τερτακωσ ε
 τεβελχε σρ
 αι ηαι ρωτ
 15 ητεκχι
 χ +

'¹ God knows I am ready to give (?) them (l. ταδτ?) to thee
and I will give a receipt (lit. potsherd) with the other . . . in all things.
Now when (?) thou hast read this potsherd, write to me also with thy hand.'

¹ A few letters only remain of the first five lines.

43. ACCOUNTS (limestone).

Recto πλοσ, ηησασησ
 ητανταλοσ εβολ
 ετρενητεστωειη ηηρη
 ριτηϊσακ επειλοσ
 5 α† α† ρ̄ ριτηκολοσε
 α† α† ρη ριτησαρα
 ηωη φαε α† α† η̄
 ριτηασηατω φαε
 [α†] α† λ̄ ριτηαπα
 10 ηικτωρ α† α† λ

Verso ροιτε η
 ρηωωη δ̄ . .
 λοτιζ η̄σ̄οιλε . .
 μασκε δ̄ μαπηα .

(*Recto*). 'List of the jars which we have delivered, so that we may receive their price of the wine: from Isaac (son of) Peilou. .¹ 100; from Colluthus. . 150; from Sarapion the carpenter (?). . 50; from Agnato² the carpenter (?). . 30; from Apa Victor. . 30.

(*Verso*). Dresses . . . ; 4 cloaks; guests' (?) blankets . . ; 4 . . .³, . . napkins.'

¹ The measure is represented by α† or αρ followed by an abbreviation mark and always repeated, perhaps to mark the plural. What word it represents I do not know.

² Cf. Hall, *Texts*, pl. 15 αρηατωη.

³ Cf. μασκε Crum, *Ostr.* no. 465, meaning unknown.

44. LIST OF NAMES.

. . . . φορος . . .
 .. ἱερεμίας . . .
 ζ σεβηρος π . . .
 η γεορ⁵ λοτκ . . .
 θ ιω
 .. μνηνα οικονο . .
 .. παπνοῦ^θ ε . . .
 . . . α
 ιωλα . . .

' phoros . . . ; [6] Jeremias . . . ; 7 Severus the . . . ; 8 George (son of) Luke ; 9 Jo ; . . Mena, oeconomus¹ ; . . Papnoute . . . ; . . . ; Iola . . . '

¹ This suggests a list of monastery officials.

45. BIBLICAL. 2 SAM. i. 1 (limestone).

αϣωπε δε
 [μ]ησατρε
 [σαο]ϑλ μοτ ρα
 [σερα] αϣνοτϣ
 5 [αϣρ]ιοτε η[σα
 [π]απαλη[
 [ατ]ω α
 . .]ϣ[

This ostrakon is written in very rude uncials and is evidently a school exercise. In l. 6 I think there is no doubt π and not μ was written. This verse has been printed by Maspero in *Miss. Arch. fr.* VI as above (except that David is contracted in the usual way) down to ϣιοτε, after which he continues ησα παπαλεκ ατω ραϣ αϣρμιοος ϣησεκελακ ηροστ σατ.

46. BIBLICAL. ACTS ii. 9.

ι̅ς χ̅ς ε̅πα[ρ̅θος ε̅παε]
 η̅δος ε̅πα[ι̅λλαε̅ιτης]
 α̅τω νε̅τοϛ[η̅ς ρ̅η̅ταε̅εσο]
 πο̅ταε̅ια †[ο̅τ̅α̅ια ε̅η̅τ]
 κα̅πα̅ρ[ο̅νια]

A school exercise in uncials.

Printed by Woide from two MSS., one the same as above, the other with the following variations in spelling, ε̅η̅τος, η̅λλαε̅ιτης, με̅σοπο̅ταε̅ια.

47. RELIGIOUS (limestone).

+ ι̅ς χ̅ς
 α̅λει̅λο̅σια
 α̅λλ̅ει̅λο̅σια
 α̅λλ̅ει̅λο̅σ̅ια
 πο̅να̅ρ
 [ψ]α̅ε̅[νε̅ρ]

'Jesus Christ. Alleluia. O Eternal Life.'

A school exercise.

48. LIST OF WORDS.

<i>Recto</i>	ḥo εοc	<i>Verso</i>	εαρνος
	ḥa ḥac		εεπα
	ḥī oc		ενεοαοc
	τῖc τac		εατχο
	τα εοc		
	τα τοc		
	τε αων		
	αα τειτ		
	αο ροη		
	α . ρ . .		
	. η . . .		

A school exercise. On the *recto* each word is divided by a space into two syllables, and there are remains of a second column divided from the first by a line; there remain however only the initial letters of three words beginning with ζ followed by two with η.

INDEX OF NAMES

(The numbers are those of the Ostraca.)

PERSONS.

- ααρων 40
αβρααμ 12, 19 (?), 30
αυπατω 43
αζ 37
αθαπασιο 8
αλαπιας 19
αλαρεας 26, 27, 41
αλτωνιος 27
αλακτρι 37
απεια 17
ατρι (?) 32
αραμ 4
- ἄσιλε 18 (?)
ἄκτωρ 16, 22, 31, 43
- германос 12
γεωργε 10, 16, 44
- δαпинλ 12, 15, 16
δατεγλ 9, 24, 25
- ελεσετος 12
επωχ 21, 39
εταροζια 1
- θεοδωρος 17
- ιακωβος 8
геремяс 44
ираз 4
исак 25, 26, 28, 43
ιωπας 2, 13, 14, 15, 17
ιωραпинс 3, 8, 12, 20, 21, 28
- καμοτλ 34
κολοχε 43
- κοσμα 6 (?)
κτρα 11
κτριακος 2, 8 (?)
- λαζαρος 21
λοιπτινος 13, 14
- маеникѡт 24
μαθιας 18
μηνια(c) 2, 11, 44
μηχαλιας 27
μωτснс, var., 12, 25
- παθακανλ 10 (?)
- онофрiос 16
- πατλωριος, var., 2, 13, 14, 15
παμοττε 12
παпποτте 12, 23, 39, 44
πατλα (?) 28
πατλος 24, 40
παφετ (?) 8
παραμ 2, 24
πειлот (?) 43
песепте 31
пестпѡiос 27
петрос, var., 5, 12
πικωс 30
πисранл 13, 14, 15, 16, 17, 18
ποτгар (?) 3
птоломαιос (?) 6
πψμω 2
πωин 12
πχοτι 41
πχοτχαι 35

саѣне 23
 самотнѣ 30
 сарапион 43
 сеттрос 44
 симеон 9 (?)
 симотос (?) 21
 солωων 8
 стефанос 21

 тетрос 5

тѣтρωρ 12

фит 3
 φιλοθεος 2

ψατε 13, 14, 15, 16, 17, 18, 20
 ψне 20

ϣηλιαс 5

OFFICIALS, ETC.

апа 27, 28, 31, 43
 апе 13, 14, 15, 16, 17, 18, 19, 37 (?)
 апакопос 2
 епископос 27
 епитропос 31

лащане 12, 40
 монархос 12
 окономос 44 (?)
 пресѣттерос 2, 27

PLACE NAMES.

арит 3
 кае 28
 киѣт 31

патотѣасти 8
 тѣпа (?) 30
 хиле 3

•

•

•



8

.

